

Exhibit A

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2025				
Keast, Elizabeth	Prepare related revenue support requests in Connect document request system.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Email inventory testing selections to client.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update year end Pet Supplies Plus Standalone Scoping workpaper.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Close notes on stores physical inventory testing methodology memo.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Completed Salary Expense workpaper and sent for review.	\$0.00	2.9	\$0.00
Khanduja, Bhavya	Review American Freight Salary expense SAP workpaper.	\$0.00	2.6	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss different approaches to run substantive analytical procedure on retail and wholesales sales.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review Vitamin shoppe inventory controls testing.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review inventory risk analysis workpaper.	\$0.00	3.5	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for cash testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Review inventory testing workpaper.	\$0.00	2.1	\$0.00
Yadav, Pragati	Perform operating expenses year end testing.	\$0.00	1.0	\$0.00
Yadav, Pragati	Meeting with P. Yadav (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform inventory price testing - year end DC workpaper - year end support documentation.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
02/01/2025				
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	1.2	\$0.00
Yadav, Pragati	Review the Leases - Roll forward workpaper.	\$0.00	1.8	\$0.00
02/02/2025				
Steffens, Marilyn	Review income statement testing workpaper.	\$0.00	2.0	\$0.00
02/03/2025				
Alas, Brendan	Update documentation to revenue risk assessment.	\$0.00	3.4	\$0.00
Alas, Brendan	Research reconciliation issue of journal entry population.	\$0.00	2.5	\$0.00
Alas, Brendan	Review planned procedures for IT specialists to assess whether aligned with current year audit objectives.	\$0.00	2.1	\$0.00
Bellora, Brandon	Update Vitamin Shoppe concluding analytic with preliminary trial balance numbers.	\$0.00	1.9	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the references to testing of each account grouping on the Franchise Group leadsheet	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to update the references to testing of each account grouping on the Franchise Group leadsheet.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet with current year financials and related financial statement information.	\$0.00	1.3	\$0.00

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02/03/2025				
Fitzpatrick, Emily	Continue to update the Franchise Group leadsheet with current year financials and related financial statement information.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review the American Freight salaries expense substantive analytical procedures testing workpaper to possibly apply similar calculations to the other selling, general, and admin expenses.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debt testing pertaining to documentation.	\$0.00	1.2	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	4.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding debt schedule shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Clear review notes on inventory risk analysis for interim and year end.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Clear review notes on in transit control and operating effectiveness documentation.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Discuss with M. Smith (Deloitte) regarding trial balances and scoping set-up for franchising audits.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Attend fraud discussion with D. McNamara (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.6	\$0.00

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02/03/2025				
Keast, Elizabeth	Discussion with X. Torres (Pet Supplies Plus) regarding property, plant and equipment testing workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) regarding updates including valuation work and lease accounting.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review updated changes to depreciation analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Smith (Deloitte) regarding trial balances and mapping of accounts for franchising audits.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) regarding materiality, financial reporting risk assessment, going concern, and Pet Supplies Plus standalone audit scoping.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to debrief fraud discussion.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Document fraud inquiry discussion with CFO.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Review debt workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update tick marks in the debt substantive workpaper taking into account new debtor in possession loan.	\$0.00	3.8	\$0.00
Khanduja, Bhavya	Prepare summary of 4 out the 7 debt agreements received to be documented in the debt testing workpaper.	\$0.00	3.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding debt agreement shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debt testing pertaining to documentation.	\$0.00	1.2	\$0.00

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02/03/2025				
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss regression analysis testing cost of sales testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review IT point of sale system change details for Vitamin Shoppe.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review cash reconciliation details for Vitamin Shoppe.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review support needed for credit card receivables testing.	\$0.00	1.4	\$0.00
Parodi, Carlos	Continue reviewing cash reconciliation details for Vitamin Shoppe.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review inventory risk analysis.	\$0.00	3.3	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding debt schedule shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Singhal, Vasu	Review FY 2023 regression analysis testing workpapers.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review operating expenses workpaper.	\$0.00	0.7	\$0.00
Smith, Matthew	Scoping procedures preparation for Pet Supplies Plus Franchise audit.	\$0.00	2.4	\$0.00

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02/03/2025				
Smith, Matthew	Discussion with K. Barrett (Pet Supplies Plus, Asst. Controller), E. Keast (Deloitte) regarding trial balances and mapping of accounts for franchising audits.	\$0.00	0.9	\$0.00
Smith, Matthew	Review SG&A testing for component audit.	\$0.00	3.4	\$0.00
Smith, Matthew	Discuss with E. Keast (Deloitte) regarding trial balances and scoping set-up for franchising audits.	\$0.00	0.3	\$0.00
Smith, Matthew	Scoping procedures preparation for Wag N Wash Franchise audits.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review revenue substantive testing workpapers.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) regarding materiality, financial reporting risk assessment, going concern, and Pet Supplies Plus standalone audit scoping.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to debrief fraud discussion.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) regarding overall audit status and updates including valuation work and lease accounting.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Attend fraud discussion with D. McNamara (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.6	\$0.00
Walker, Jana	Operating expense testing - tested payroll Information Provided by the Entity, documented employee hire & termination selections.	\$0.00	0.9	\$0.00
Walker, Jana	Operating expense testing - cleaned & formatted data to complete searches, analyzed results and documented conclusions.	\$0.00	0.4	\$0.00
Walker, Jana	Reviewed financial statements and tied out amounts to testing.	\$0.00	1.2	\$0.00

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Walker, Jana	Performed Accounts Receivable testing.	\$0.00	3.1	\$0.00
Walker, Jana	Performed accounts receivable risk assessment procedures.	\$0.00	2.6	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss regression analysis testing cost of sales testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Perform regression analysis testing - Revenue.	\$0.00	2.5	\$0.00
Yadav, Pragati	Perform regression analysis testing - Cost of Goods sold.	\$0.00	3.0	\$0.00
Yadav, Pragati	Perform inventory testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Perform revenue testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.5	\$0.00
02/04/2025				
Alano, Michelle	Coordination with the audit team.	\$0.00	0.1	\$0.00
Bellora, Brandon	Review intangible asset not-significant account considerations workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Research residual balance audit guidance for scoping considerations.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with D. Garg, B. Khanduja, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Dakshesh, Chitta	Work on Q1Q4 FY24 journal entry data preparation.	\$0.00	1.0	\$0.00

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02/04/2025				
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the Goodwill & Tradenames guided risk assessment with language regarding the bankruptcy and winding-down of American Freight.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update the Goodwill & Tradenames guided risk assessment for year-end considerations.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the Goodwill & Tradenames guided risk assessment for year-end considerations.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Review the American Freight quarter 3 analytics package to find potential reasoning behind decrease in other general operating expenses.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with D. Garg, B. Khanduja, B. Bellora, M. Parodi (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	3.0	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Garg, Divya	Meeting with B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding points to be discussed in upcoming status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00

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02/04/2025				
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe Inc. cash workpaper.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding regression analysis testing.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Clear review notes on inventory control testing.	\$0.00	2.2	\$0.00
Jhawar, Rohit	Clear review notes on inventory risk analysis for interim and year end.	\$0.00	3.0	\$0.00
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Smith (Deloitte) regarding franchise disclosure document and national advertising fund audit scoping.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss scoping decisions for franchise disclosure document and national advertising fund audits of Pet Supplies Plus and Wag N Wash.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Respond to client emails regarding requested AP detail.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review year end advertising expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review year end professional fees expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review year end rent & utilities expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes in payroll expense testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Respond to client emails regarding franchising audits.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Prepare testing of interim accumulated depreciation.	\$0.00	0.8	\$0.00

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02/04/2025				
Keast, Elizabeth	Update stores inventory testing workpaper and related extrapolation worksheets.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Update stores inventory count workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding points to be discussed in upcoming status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up interest expense substantive analytics workpaper for FY 2024 interest testing.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Review previous interest expense substantive analytics workpaper to gain an understanding of the workflow and trace changes made to the terms of interest in each new debt agreement received.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe cash workpaper.	\$0.00	0.8	\$0.00
Kumar, Ravi	Work on store count documentation.	\$0.00	2.0	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding regression analysis testing.	\$0.00	1.5	\$0.00
Manocha, Semantika	Discuss with X. Harsha (Deloitte) team to set up the revenue substantive analytical workpaper and Pet supplies plus concluding analytics.	\$0.00	0.3	\$0.00

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02/04/2025				
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) ongoing progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.6	\$0.00
Manocha, Semantika	Call with P. Yadav (Deloitte) to discuss revenue regression analysis testing workpaper.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Review inventory testing workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with D. Garg, B. Khanduja, B. Bellora, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Plan for testing approach of IT point of sale system change for Vitamin Shoppe.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review debt confirmation details for debtor in possession loan.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review open testing areas requiring support for the year-end audit.	\$0.00	1.1	\$0.00
Parodi, Carlos	Plan for involvement of fraud specialists relating to fraud inquiries.	\$0.00	0.8	\$0.00
Parodi, Carlos	Continue to review reconciling items within Vitamin Shoppe cash concentration account.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review reconciling items within Vitamin Shoppe cash concentration account.	\$0.00	3.2	\$0.00

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02/04/2025				
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe Inc. cash workpaper.	\$0.00	0.8	\$0.00
Sciano, May	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.9	\$0.00
Singhal, Vasu	Email S. Manocha, P. Yadav, L. Fredericks, M. Smith, J. Walker (Deloitte) regarding status for substantive areas and plan for upcoming weeks.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) agenda for scheduled weekly status call.	\$0.00	0.6	\$0.00
Singhal, Vasu	Review inventory workpapers to understand the approach being followed.	\$0.00	0.5	\$0.00
Smith, Matthew	Meeting with L. Keast (Deloitte) to discuss scoping decisions for franchise disclosure document and national advertising fund audits of Pet Supplies Plus and Wag N Wash.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, S. Manocha, J. Walker, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) regarding franchise disclosure document and national advertising fund audit scoping.	\$0.00	0.4	\$0.00

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Financial Statement Audit and Related Services

02/04/2025

Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Smith, Matthew	Prepare audit and predecessor auditor communications materials.	\$0.00	1.1	\$0.00
Smith, Matthew	Incorporate scoping improvements regarding Franchise audits.	\$0.00	1.4	\$0.00
Sri Priya, Pocha	Work on Pet supplies journal entry data reconciliation.	\$0.00	1.0	\$0.00
Walker, Jana	Reviewed support provided by client on Deloitte Connect for receivable testing.	\$0.00	0.7	\$0.00
Walker, Jana	Read financial statement audit scoping and account mapping.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Expense Testing/workspace - read through completed testing, removed testing not related to current year audit approach, and cleaned connect site.	\$0.00	0.9	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Salaries and Wages Testing/workspace- read through completed testing, removed testing not related to current year audit approach, and cleaned connect site.	\$0.00	1.3	\$0.00
Walker, Jana	Accrued Salaries and Wages Testing/workspace- completing year end testing, documenting selections.	\$0.00	0.6	\$0.00
Walker, Jana	Read prior year financial statements for the different types of Pet Supplies Plus audits.	\$0.00	0.4	\$0.00
Walker, Jana	Meeting with E. Keast, S. Manocha, M. Smith, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00

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Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), M. Sciano (Deloitte) to discuss audit status and open items.	\$0.00	0.5	\$0.00
Yadav, Pragati	Perform cost of goods sold testing.	\$0.00	3.5	\$0.00
Yadav, Pragati	Call with S. Manocha (Deloitte) to discuss revenue regression analysis testing workpaper.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with E. Keast, S. Manocha, M. Smith, J. Walker (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Update Pet Supplies plus revenue testing workpaper.	\$0.00	0.6	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.9	\$0.00
Yadav, Pragati	Update team project plan for year end testing pertaining to lease, inventory, cost of sales, revenue and operating expenses.	\$0.00	1.5	\$0.00
Yadav, Pragati	Discuss with S. Manocha, V. Singhal (Deloitte) to discuss USI progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.6	\$0.00
Zaorski, Michal	Review inventory controls testing and associated workpapers for stock counts, OE selections.	\$0.00	4.0	\$0.00
02/05/2025				
., Harsha	Perform Pet Supplies plus revenue risk assessment analytics.	\$0.00	0.7	\$0.00
., Harsha	Discuss with S. Manocha (Deloitte) team set up and assign tasks.	\$0.00	0.3	\$0.00
., Harsha	Perform Pet supplies plus revenue analytics.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Bellora, Brandon	Prepare scoping workpaper for residual balances.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with R. Kumar, E. Fitzpatrick, M. Parodi (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Bellora, Brandon	Create residual balance scoping workpaper.	\$0.00	3.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00
Dakshesh, Chitta	Prepared procedure memorandum for Q1Q4 FY24 Freedom American Freight.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the Goodwill guided risk assessment.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update the Goodwill guided risk assessment.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update impairment expense guided risk assessment to include language for the bankruptcy filing and wind-down of American Freight operations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review risks tab in the goodwill and tradename guided risk assessment in order to assess what to be updated for the current year.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Prepare the debtor in possession debt confirmation for upload into the DocuSign platform.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Sent the debtor in possession debt confirmation to client contact E. Seeton through the DocuSign platform.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Review the Vitamin Shoppe cash substantive testing and bank statements in order to make a cash selection for testing.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Garg, Divya	Email B. Khanduja (Deloitte) regarding points to be discussed in status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00
Garg, Divya	Meeting with C. Parodi (Deloitte) to discuss supports received for cash reconciliation.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Clear review notes on inventory price testing.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	2.7	\$0.00
Jhawar, Rohit	Meeting with R. Kumar, S. Lnu, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review concluding analytic/flux analysis workpaper.	\$0.00	2.7	\$0.00
Keast, Elizabeth	Document going concern guided risk assessment.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update year end depreciation and amortization expense analytic.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Close notes on manual journal entry review control documentation.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Khanduja, Bhavya	Prepare regression analysis testing memorandum for American Freight Cost of Goods Sold and revenue testing.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Review support for cash testing noting difference between the balance as per bank and balance as per books.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Prepare preliminary execution of interest expense workpaper incorporating the debtor in possession loans.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Reviewed debt schedules and agreements to note variances between our expectation and Client's actual calculations.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00
Kumar, Ravi	Meeting with R. Jhawar, S. Lnu, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick, M. Parodi, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Kumar, Ravi	Discuss with Kathleen (Vitamin Shoppe) regarding legal confirmations.	\$0.00	1.5	\$0.00
Kumar, Ravi	Review draft legal confirmation.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Zaorski, C. Parodi (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Kumar, Ravi	Work on understanding the entity risk assessment.	\$0.00	1.5	\$0.00
Kumar, Ravi	Close review notes on cycle count controls.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on store count documentation.	\$0.00	2.0	\$0.00
Lnu, Simran	Meeting with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Parodi, Carlos	Review year-end reporting packages received for Vitamin Shoppe.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review debt confirmation for debtor in possession loan.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with M. Zaorski, R. Kumar (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Plan for involvement of fraud specialists relating to assistance for the group and local engagement teams.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with D. Garg (Deloitte) to discuss supports received for cash reconciliation.	\$0.00	0.3	\$0.00
Parodi, Carlos	Continue reviewing selections needed for cash reconciliation relating to additive selections.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with R. Kumar, E. Fitzpatrick, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review selections needed for cash reconciliation relating to additive selections.	\$0.00	3.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00
Saraogi, Astha	Meeting with R. Jhawar, R. Kumar, S. Lnu (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review American Freight cash workpaper.	\$0.00	3.0	\$0.00
Singhal, Vasu	Assess status of revenue workpapers overview.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with P. Yadav, S. Manocha (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Smith, Matthew	Closing notes incorporating improvements into SG&A testing for Pet Supplies Plus component audit.	\$0.00	3.1	\$0.00
Sri Priya, Pocha	Worked on setting up the journal entry data for Pet supplies journal entry testing.	\$0.00	0.5	\$0.00
Walker, Jana	Review year end disclosure/analytic packets - review the Pet Supplies Plus Franchise Disclosure Package and Cash flow, and Pet Supplies Plus analytically tested balances; all as of 12/28/24.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on long-lived asset impairment specific to right of use assets.	\$0.00	0.5	\$0.00
Yadav, Pragati	Rolling out selections for Lease testing.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Yadav, Pragati	Performed sample size on Pet supplies plus lease addition testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Updated cost of sales substantive testing workpaper.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with V. Singhal, S. Manocha (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Yadav, Pragati	Perform revenue testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Review workpapers for revenue testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Review workpapers for inventory testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Meeting with R. Kumar, C. Parodi (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00
02/06/2025				
Bellora, Brandon	Update code of conduct entity level control in accordance with received support.	\$0.00	3.9	\$0.00
Bellora, Brandon	Prepare bias in accounting estimates workpaper given analytical disclosure packet considerations.	\$0.00	4.1	\$0.00
Bellora, Brandon	Draft legal confirmation requests to send to Vitamin Shoppe external legal counsel.	\$0.00	1.5	\$0.00
Bellora, Brandon	Upload vitamin shoppe legal confirmations to confirmation.com to further prep for sending to external legal counsel.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Dakshesh, Chitta	Execute journal entry data reconciliation workpaper.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Dinesh Kankariya, Rushabh	Execute journal entry data reconciliation workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Review updates within the Goodwill & Tradenames guided risk assessment to assess appropriateness of the language.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the American Freight year-end disclosure package to find changes possibly relating to advertising expense.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Assess changes in American Freight year-end analytics package in order to calculate expectations in the selling, general, and administrative expenses substantive testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to assess changes in the American Freight year-end analytics package in order to calculate expectations in the selling, general, and administrative expenses substantive testing workpaper.	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja(Deloitte) regarding interest expense prepared based on the earlier inputs.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of interest substantive analytics workpaper and supports received for Franchise Group cash testing.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Jhawar, Rohit	Clear review notes on inventory price testing - year end.	\$0.00	3.7	\$0.00
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	3.1	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding inventory risk analysis file - January month subsequent sales.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Email inventory testing follow-up questions to Pet supplies plus (A. Block-Belmonte).	\$0.00	0.4	\$0.00
Keast, Elizabeth	Send lease testing selections and requests for support to Pet supplies plus (A. Block-Belmonte).	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review Pet Supplies plus concluding analytic workpaper.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Meeting with P. Yadav, M. Smith, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with J. Walker (Deloitte) regarding analytic testing approach for general & administrative expense financial statement line item in franchising audits.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated advertising expense substantive testing analytic workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated professional fees substantive testing analytic workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated rent & utilities expense substantive testing analytic workpaper.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Create summary of interest expense to be further discussed with D. Garg, A. Saraogi (Deloitte) based on the inputs received.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Prepare Franchise Group cash workpaper based on bank reconciliation supports.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Revise confirmations because bank had confirmed 12/31 balances instead of 12/28 balances- Year end balance.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of interest substantive analytics workpaper and supports received for Franchise Group cash testing.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest expense prepared based on the earlier inputs.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with M. Parodi, M. Zaorski (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on vendor allowances tabs in inventory risk analysis.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor incentive working papers.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review schedule for cost of good sold allowances.	\$0.00	1.0	\$0.00
Lnu, Simran	Discussion with R. Jhavar (Deloitte) regarding inventory risk analysis file - January month subsequent sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Clear review notes to count workpaper extrapolation sheet.	\$0.00	2.5	\$0.00
Manocha, Semantika	Meet with P. Yadav (Deloitte) to discuss review notes to revenue regression analysis testing workpaper.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review regression analysis testing workpaper - cost of sales.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review revenue testing workpaper.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, E. Keast, M. Smith, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Parodi, Carlos	Reviewing cash confirmation details for accounts at American Freight.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review support for credit card receivables testing at Vitamin Shoppe.	\$0.00	1.8	\$0.00
Parodi, Carlos	Review supporting inquiries received from management for cash reconciliations at Vitamin Shoppe.	\$0.00	3.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar, M. Zaorski (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review inventory price testing workpaper of Vitamin Shoppe Inc.	\$0.00	2.4	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Saraogi, Astha	Review debt and interest workpaper.	\$0.00	3.0	\$0.00
Singhal, Vasu	Discuss with P. Yadav (Deloitte) regarding agenda for scheduled weekly status call with US team.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meet with P. Yadav (Deloitte) to discuss lease testing selections.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with P. Yadav, E. Keast, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Smith, Matthew	Review accrued expense testing including review and validation of documentation and underlying selection support.	\$0.00	3.3	\$0.00
Sood, Abhinav	Prepare open items list for American Freight concluding analytics.	\$0.00	0.4	\$0.00
Sood, Abhinav	Prepare American Freight concluding analytics workpaper documenting fluctuation reason.	\$0.00	10.6	\$0.00
Walker, Jana	Update Accrued Expense testing to address review notes.	\$0.00	1.4	\$0.00
Walker, Jana	Update Accrued expense workpaper with selection support.	\$0.00	3.1	\$0.00
Walker, Jana	Made selections for Pet Supplies Plus accrued expense testing.	\$0.00	2.8	\$0.00
Walker, Jana	Perform Accrued Expense testing.	\$0.00	1.6	\$0.00
Walker, Jana	Meeting with P. Yadav, E. Keast, M. Smith, S. Manocha (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Walker, Jana	Performed pet supplies plus equity testing.	\$0.00	0.4	\$0.00
Walker, Jana	Equity workspace - read through testing approach, removed testing not related to Current Year audit approach, and cleaned connect site.	\$0.00	1.1	\$0.00
Walker, Jana	Discussion with E. Keast (Deloitte) regarding analytic testing approach for general & administrative expense Financial Statement Line Item in franchising audits.	\$0.00	0.6	\$0.00
Yadav, Pragati	Discuss with V. Singhal (Deloitte) regarding agenda for scheduled weekly status call with US team.	\$0.00	0.5	\$0.00
Yadav, Pragati	Rolling out selections for lease testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meet with S. Manocha (Deloitte) to discuss review notes to regression analysis testing workpaper.	\$0.00	1.0	\$0.00
Yadav, Pragati	Continue to review support provided by client for inventory testing.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Yadav, Pragati	Review support provided by client for inventory testing.	\$0.00	2.9	\$0.00
Yadav, Pragati	Made request on Deloitte Connect for client to provide lease testing support.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with E. Keast, M. Smith, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meet with V. Singhal (Deloitte) to discuss lease testing selections.	\$0.00	0.3	\$0.00
Yadav, Pragati	Address review notes in testing workpaper.	\$0.00	3.0	\$0.00
Yadav, Pragati	Meet with S. Manocha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review legal confirmations.	\$0.00	0.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar, M. Parodi (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review inventory risk assessment analytics workpaper.	\$0.00	3.5	\$0.00
Zaorski, Michal	Review inventory testing of retail store count summary.	\$0.00	2.0	\$0.00
02/07/2025				
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss updates to code of conduct documentation considering the receipt of component support.	\$0.00	0.2	\$0.00
Bellora, Brandon	Prepare entity level control given considerations from meeting with M. Collins (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare journal entry support request with meeting updates from M. Sciano (Deloitte).	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss opening balance variance between trial balance and journal entry detail within Quarter 2 journal entry testing workpaper.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss updates to code of conduct documentation considering the receipt of component support.	\$0.00	0.2	\$0.00
Dakshesh, Chitta	Prepare Summary memorandum for Pet Supplies Plus journal entry data reconciliation.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Set up Transaction Analysis dashboard and prepared TA-Tie out summary to check the outputs.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Prepare selection for cash substantive testing for the Buddy's component.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Upload the Buddy's accounts payable selection request into the audit board platform.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update legal reserves memorandum with current year version provided by R. Maietta (client).	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review legal reserves memorandum for possible material legal cases.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare 4 selections for accounts payable substantive testing.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Compile the accounts payable aging amounts to assess if the total agreed to the trial balance number.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Continued to compile the accounts payable aging amounts to assess if the total agreed to the trial balance number.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the process of making accounts payable and accrued expense selections for Vitamin Shoppe.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding interest expense substantive analysis, debt roll forward and company's financials.	\$0.00	3.5	\$0.00
Garg, Divya	Email B. Khanduja (Deloitte) regarding updated interest expense prepared based on earlier inputs.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) the Vitamin Shoppe Inc. cash additive and subtractive items.	\$0.00	4.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00
Jhawar, Rohit	Walkthrough of revenue controls to R. Kumar (Deloitte).	\$0.00	1.5	\$0.00
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) notes in controls and inventory risk analysis and year end file overview.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Update Pet Supplies plus stand-alone financial statement scoping.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review provided lease detail files.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest expense substantive analysis, debt roll forward and company's financials.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Review client communication on additive item selection and treatment of offsetting treatment of AP-in transit.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document accrual to be made in January and ACH in transit for cash testing.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Khanduja, Bhavya	Collated payments made in January from Vitamin shoppe bank statements and took out selections- subtractive cash testing.	\$0.00	4.2	\$0.00
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.7	\$0.00
Kumar, Ravi	Review legal reserve memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare vendor incentive working papers.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss substantive analytical testing on revenue and cost of sales using reveal tool.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Clear review open notes within the substantive analytical testing (reveal tool) workpaper for cost of sales.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review open support needed from Internal Audit for year-end audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Discuss with M. Sciano (Deloitte), J. Buckley, H. Singh (external - Internal Audit) selections to be made for accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable testing selections.	\$0.00	3.6	\$0.00
Parodi, Carlos	Review selections for Buddy's cash reconciliations.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with M. Fitzpatrick (Deloitte) to discuss the process of making accounts payable and accrued expense selections for Vitamin Shoppe.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Parodi, Carlos	Meeting with A. Sood (Deloitte) to discuss testing over credit card receivables.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing selections, primarily within accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review inventory price testing workpaper of Vitamin Shoppe Inc.	\$0.00	2.1	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) notes in controls and inventory risk analysis and year end file overview.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review AF salaries workpaper.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss opening balance variance between trial balance and journal entry detail within Quarter 2 journal entry testing workpaper.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing selections, primarily within accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Sciano, May	Discuss with C. Parodi (Deloitte), J. Buckley, H. Singh (external - Internal Audit) selections to be made for accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Perform review of working papers for regression analysis testing workpapers review for revenue.	\$0.00	1.2	\$0.00
Singhal, Vasu	Perform review of testing workpapers for Pet supplies plus revenue.	\$0.00	1.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss substantive analytical testing on revenue and cost of sales using reveal tool.	\$0.00	0.5	\$0.00
Smith, Matthew	Review predecessor auditor memorandum and preparation of a summary of comments for team review.	\$0.00	0.9	\$0.00
Smith, Matthew	Continue to review predecessor auditor memorandum and preparation of a summary of comments for team review.	\$0.00	0.9	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss accrued expense year end testing approach.	\$0.00	0.6	\$0.00
Sood, Abhinav	Work on reveal workpaper set up and revenue testing memorandum for American Freight.	\$0.00	8.3	\$0.00
Sood, Abhinav	Meeting with C. Parodi (Deloitte) to discuss testing over credit card receivables.	\$0.00	0.5	\$0.00
Sood, Abhinav	Document credit card receivable workpaper with supports.	\$0.00	2.2	\$0.00
Steffens, Marilyn	Review acknowledgement letter from predecessor auditor to review workpapers for new Pet Supplies Plus Franchising, Wag N Wash franchising and National Advertising Fund audits.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Walker, Jana	Update documentation in Accrued Expense testing to address comments left by reviewers.	\$0.00	2.7	\$0.00
Walker, Jana	Accrued Salaries and Wages - Review of subsequent support received and updated file.	\$0.00	1.9	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss accrued expense year end testing approach.	\$0.00	0.6	\$0.00
Walker, Jana	Accrued Expense Post review - investigated support files to answer questions and documented considerations.	\$0.00	2.1	\$0.00
Yadav, Pragati	Document inventory price testing for distribution centers supports.	\$0.00	3.0	\$0.00
Yadav, Pragati	Document inventory rollforward testing for stores- supports.	\$0.00	3.0	\$0.00
Yadav, Pragati	Process supports received for inventory rollforward testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Update leases Guided Risk Assessment.	\$0.00	1.0	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Kumar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2025				
Alano, Michelle	Prepare fraud specialist scoping memo.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus Vitamin Shoppe Inc. cash workpaper.	\$0.00	1.2	\$0.00
Garg, Divya	Review cash workpaper for franchise group.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding change in approach for accounting of additive and subtractive item for Vitamin Shoppe.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Create project plan for Pet Supplies Plus stand-alone audits testing approaches.	\$0.00	2.6	\$0.00
Keast, Elizabeth	Close notes on selling, general and dministration analytics testing workpapers.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Close review notes on concluding analytic workpaper.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Prepare the preliminary execution of interest expense substantive analytics workpaper.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Respond to D. Garg (Deloitte) open comments in debt substantive testing workpaper primarily around documentation upliftment.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus vitamin Shoppe cash workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding change in approach for accounting of additive and subtractive item for Vitamin Shoppe.	\$0.00	2.2	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus Vitamin Shoppe Inc. cash workpaper.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2025				
Saraogi, Astha	Analyze bank reconciliation of Vitamin Shoppe Inc. including supports.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review credit card receivable workpaper.	\$0.00	1.5	\$0.00
Singhal, Vasu	Assess inventory workpaper approach.	\$0.00	0.4	\$0.00
Singhal, Vasu	Assess lease workpaper approach.	\$0.00	0.6	\$0.00
Smith, Matthew	Perform preliminary financial statement analytics for franchise audit.	\$0.00	1.1	\$0.00
Smith, Matthew	Continue to perform financial statement scoping for franchise audit.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Review revenue substantive work papers.	\$0.00	1.0	\$0.00
Walker, Jana	Perform operating expense substantive analytical procedures.	\$0.00	1.9	\$0.00
Walker, Jana	Perform Accrued Salaries and Wages testing.	\$0.00	2.1	\$0.00
Yadav, Pragati	Process supports received for inventory rollforward testing for distribution center.	\$0.00	3.0	\$0.00
Yadav, Pragati	Prepare list of follow ups relating to inventory price and rollforward testing for the client.	\$0.00	1.0	\$0.00
02/09/2025				
Bellora, Brandon	Reconcile Vitamin Shoppe roll forward.	\$0.00	1.7	\$0.00
Bellora, Brandon	Prepare entity level code of conduct control for latest support to M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bellora, Brandon	Review audit testing workpapers in franchise group audit file in search of support requests to be made.	\$0.00	4.0	\$0.00
Keast, Elizabeth	Make AP unentered invoices testing selections, load selections into support platform, and provide selections & requested list of support to client.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review completed cash confirmations.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.8	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.3	\$0.00
., Harsha	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss on-going open items and concluding year end concluding analytics.	\$0.00	0.3	\$0.00
Alas, Brendan	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status, specifically the timeline of audit testing workpapers for the upcoming week.	\$0.00	0.5	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Collins, Mikaela	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Dinesh Kankariya, Rushabh	Work on the Data Prep Q1Q4 FY24 Vitamin Shoppe formatting deliverables.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Add prior years' 2022 and 2023 to the goodwill & tradename impairment analysis.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the Franchise Group cash transaction review with new bank statements for each account held by the Company.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Create a list of audit requests to upload to the connect website.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to add prior years' 2022 and 2023 to the goodwill & tradename impairment analysis.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to review the accounts payable testing from the prior year to familiarize myself.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Draft accrued expenses selection for the Buddy's component.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Research the use of multi-step sampling when performing tests of details on accrued expenses.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review accounts payable testing from the prior year.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/10/2025

Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status, specifically the open workpapers in queues for the upcoming week.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Replace Online Export workpaper with the current year export.	\$0.00	0.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding matters to be discussed on upcoming status call with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	1.1	\$0.00
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare revenue and cost of goods sold June month margin fluctuation workpapers.	\$0.00	2.7	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) to build up expectation for June'24 month variance in margins and status overview of inventory workpapers.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare inventory year end goods in transit sample.	\$0.00	3.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Jhawar, Rohit	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Johnson, Charles	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Updates to concluding section of planning/summary memo.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare agenda for status update meeting with client.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review franchise receivable testing workpaper.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Document results of fraud discussion previously held with J. Lawler-Hoyle (Pet Supplies Plus).	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare memorandum on use of reliability of switched variables in statical regression analysis over revenue and cost of sales balances.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Attend annual fraud discussion with J. Lawler-Hoyle (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting P. Yadav, V. Singhal (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Audit status update meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding matters to be discussed on upcoming status call with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhavar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Kumar, Ravi	Close notes on cycle count memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor confirmation testing and email to J. Losardo (Vitamin Shoppe) for follow up of vendor confirmations.	\$0.00	3.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, Harsha (Deloitte) to discuss on-going open items and concluding year end concluding analytics.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss progress and open items in testing areas for revenue, cost of sales and inventory.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) regarding progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00
Manocha, Semantika	Review analytics workpaper for questions prior to team call.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward - Stores Testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Analyze fluctuations in Pet Supplies Plus analytics.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding inventory roll forward.	\$0.00	0.3	\$0.00
Manocha, Semantika	Review stores inventory count roll forward workpaper - Orangeburg.	\$0.00	2.5	\$0.00
Manocha, Semantika	Review stores inventory count roll forward workpaper - Seymour.	\$0.00	3.7	\$0.00
Parodi, Carlos	Review debt roll forward.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review Buddy's accrued expense selection.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review management representation letter.	\$0.00	1.8	\$0.00
Parodi, Carlos	Prepare cash confirmations.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review bank deposits for purposes of risk assessment over cash transactions.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status, specifically the open items in queues for the upcoming week.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable detail testing selections support.	\$0.00	3.1	\$0.00
Peterson, Jack	Documented infrastructure admin access control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email A. Sood (Deloitte) regarding credit card receivables query.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) to build up expectation for June'24 month variance in margins and status overview of inventory workpapers.	\$0.00	2.0	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Sciano, May	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, B. Alas, M. Collins, R. Jhavar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) regarding progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting P. Yadav, E. Keast (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.3	\$0.00
Smith, Matthew	Discussion with J. Walker (Deloitte) regarding franchising accrued expense testing questions and testing priorities.	\$0.00	0.2	\$0.00
Smith, Matthew	Perform analytic testing for distribution costs for Pet Supplies Plus standalone audit.	\$0.00	1.9	\$0.00
Smith, Matthew	Perform analytic testing for point of sale based revenue for Pet Supplies Plus standalone audit.	\$0.00	1.9	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Sri Priya, Pocha	Reviewed the initial journal entry data quality checks for Pet Supplies.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus) regarding status of audit.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Review successor auditor letter.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding the preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Audit status update meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.8	\$0.00
Steffens, Marilyn	Attend annual fraud discussion with J. Lawler-Hoyle (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.5	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Walker, Jana	Discussion with M. Smith (Deloitte) regarding franchising accrued expense testing questions and testing priorities.	\$0.00	0.2	\$0.00
Walker, Jana	Performed sample of accrued expenses for testing.	\$0.00	3.8	\$0.00
Walker, Jana	Performed Accrued Expense testing.	\$0.00	2.1	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding inventory rollforward.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll forward - Stores Testing.	\$0.00	0.9	\$0.00
Yadav, Pragati	Document inventory Rollforward testing supports.	\$0.00	4.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss ongoing progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Yadav, Pragati	Clear notes in inventory roll forward testing.	\$0.00	3.6	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss progress and open items in testing areas for revenue, cost of sales and inventory.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with Harsha, S. Manocha (Deloitte) to discuss on-going open items and concluding year end analytics.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting V. Singhal, E. Keast (Deloitte) to discuss progress and open items related to revenue analytics.	\$0.00	0.3	\$0.00
Yadav, Pragati	Review Deloitte Connect for supports provided by the client for inventory testing.	\$0.00	0.6	\$0.00
Zaorski, Michal	Review revenue & cost of goods sold (COGS) testing substantive analytic.	\$0.00	3.0	\$0.00
02/11/2025				
., Harsha	Meeting with S. Manocha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) regarding leases workpaper set up.	\$0.00	1.9	\$0.00
Alas, Brendan	Review revenue regression analysis testing model for risk assessment purposes.	\$0.00	2.3	\$0.00
Bellora, Brandon	Prepare Vitamin shoppe property testing roll forward.	\$0.00	4.0	\$0.00
Bellora, Brandon	Document explanations for financial statement line item fluctuations for Q3 Q4 journal entry testing through the explanation of individual entries.	\$0.00	3.5	\$0.00
Bellora, Brandon	Respond to legal confirmation inquiries from general counsel T. McMillan Mcwaters (Franchise Group).	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss testing considerations for Vitamin Shoppe property plant and equipment year-end support.	\$0.00	0.5	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe component auditor summary memorandum for the current year.	\$0.00	3.6	\$0.00
Fitzpatrick, Emily	Update the confirmation control summary with legal confirmations sent.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the inventory roll forward testing with supporting documentation.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review accounts payable aging schedules.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe component auditor summary memorandum for the current year.	\$0.00	2.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, R. Jhawar, B. Khanduja (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding interest related open queries.	\$0.00	1.1	\$0.00
Garg, Divya	Meeting with A. Saraogi (Deloitte) to discuss audit status of debt testing.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Set up regression analysis testing project with updated sales amounts.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Prepare Vitamin Shoppe inventory price testing.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Call with M. Zaorski, R. Kumar, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Meeting with L. Andrade (Vitamin shoppe), A. Saraogi (Deloitte) to discuss open items for year end audit related to inventory and revenue.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review template drafted legal letters.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review other accrued employee compensation substantive testing analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Create year-end GAAP checklist and send to client.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review point of sale revenue substantive testing analytic.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Keast, Elizabeth	Close notes on planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Prepare planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review closed notes on distribution cost analytic & accrued employee compensation analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review distribution costs substantive testing analytic.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest related open queries regarding debt and interest.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, R. Jhawar, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Kumar, Ravi	Close review notes on the cycle count controls.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) regarding leases workpaper set up.	\$0.00	1.9	\$0.00
Manocha, Semantika	Meeting with Harsha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding notes for Inventory roll forward - Stores & DC Testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Seymour Testing.	\$0.00	4.1	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Orangeburg Testing.	\$0.00	2.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward- stores & DC testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward - Stores & DC Testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss testing considerations for Vitamin Shoppe property plant and equipment year-end support.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review cash selections.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable reconciliation.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review financial statement audit group scoping.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review debt rollforward.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review testing template approach for internal audit direct assistance.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review management representation letter.	\$0.00	0.4	\$0.00
Peterson, Jack	Document infrastructure admin access control.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Peterson, Jack	Document infrastructure change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Meeting with D. Garg (Deloitte) to discuss audit status of debt testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Call with R. Jhawar, M. Zaorski, R. Kumar (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Saraogi, Astha	Meeting with L. Andrade (Vitamin shoppe), R. Jhawar (Deloitte) to discuss open items for year end audit related to inventory and revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhawar, B. Khanduja, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Sciano, May	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Assess the testing approach for inventory workpaper.	\$0.00	0.4	\$0.00
Singhal, Vasu	Perform review of inventory working paper to ensure that the testing performed is adequate.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with S. Manocha, P. Yadav (Deloitte) regarding notes for Inventory Rollforward - Stores & DC Testing.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with Harsha, S. Manocha, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
Singhal, Vasu	Clear notes to inventory workpaper.	\$0.00	0.7	\$0.00
Singhal, Vasu	Review inventory testing count workpaper.	\$0.00	1.1	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss Wag and Wash franchising accrued expense testing questions and selections made.	\$0.00	0.2	\$0.00
Smith, Matthew	Draft legal confirmations for Wag and Wash franchising standalone audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Draft legal confirmations for Pet Supplies Plus standalone audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Perform analytic testing for Pet Supplies Plus standalone audit - accrued expenses.	\$0.00	1.4	\$0.00
Smith, Matthew	Perform accrued testing for Pet Supplies Plus audit and emailed related questions to Pet supplies plus (A. Block-Belmonte).	\$0.00	2.9	\$0.00
Smith, Matthew	Draft legal confirmations for Pet Supplies Plus Fran audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Document fraud discussion for Pet Supplies Plus standalone audit.	\$0.00	0.7	\$0.00
Sri Priya, Pocha	Reviewed the data quality checks for Pet Supplies.	\$0.00	3.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Review planning communication to those charged with governance.	\$0.00	2.8	\$0.00
Steffens, Marilyn	Load software to review former auditor's workpapers for the audits of Pet Supplies Plus Franchising, Wag N Wash Franchising and National Advertising 2023 audits.	\$0.00	1.0	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss Wag and Wash franchising accrued expense testing questions and selections made.	\$0.00	0.2	\$0.00
Walker, Jana	Perform accrued expense risk assessment procedures.	\$0.00	2.4	\$0.00
Walker, Jana	Perform Accrued Expense testing.	\$0.00	3.6	\$0.00
Walker, Jana	AR testing - close notes within testing workpaper.	\$0.00	1.8	\$0.00
Weston, Zachary	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in inventory workpaper.	\$0.00	2.8	\$0.00
Yadav, Pragati	Address notes in inventory price testing workpaper.	\$0.00	2.9	\$0.00
Yadav, Pragati	Document distribution center (DC) rollforward testing supports.	\$0.00	4.0	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll Forward - Stores & DC Testing.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll forward - Stores & DC Testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with S. Manocha, V. Singhal (Deloitte) regarding notes for Inventory Roll Forward - Stores & distribution center testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Meeting with Harsha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.6	\$0.00
Zaorski, Michal	Call with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
02/12/2025				
., Harsha	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.2	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) to discuss leases workpaper set up.	\$0.00	1.0	\$0.00
Alas, Brendan	Reconcile journal entries to send to the specialists.	\$0.00	5.2	\$0.00
Alas, Brendan	Review the litigation and claims workpaper.	\$0.00	1.2	\$0.00
Alas, Brendan	Perform tie out of American Freight reporting package.	\$0.00	3.7	\$0.00
Bellora, Brandon	Perform journal entry data reconciliation.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/12/2025

Bellora, Brandon	Review variance in quarter 2 property additions sample for explanation.	\$0.00	2.0	\$0.00
Bellora, Brandon	Add documentation demonstrating how code of conducts were received and reviewed from each operating component and corporate headquarters.	\$0.00	2.0	\$0.00
Bellora, Brandon	Reconcile Q3 Q4 journal entry listing to November trial balance.	\$0.00	2.0	\$0.00
Bellora, Brandon	Reconcile prior year misstatement entries to journal entry listing.	\$0.00	1.0	\$0.00
Bellora, Brandon	Prepare additions samples for Vitamin shoppe Property plant and equipment.	\$0.00	2.0	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss overall audit status.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Clean up task list on the project plan for the week.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update American Freight substantive testing on selling, general, and administrative expenses for quarter 4 final numbers.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Assess the change in gain/loss on the sale of fixed assets against expectation for American Freight other general operating expense.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Calculate the total debit balances of the accounts payable aging schedules to compare to materiality.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Continue to calculate the total debit balances of the accounts payable aging schedules to compare to materiality.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Draft email to M. Parodi (Deloitte) regarding notes on the support for Pet Supplies Plus Liabilities Subject to Compromise.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Review support for Pet Supplies Plus liabilities subject to comprise to tie back to amount on scoping.	\$0.00	3.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Fitzpatrick, Emily	Update Vitamin Shoppe substantive testing on selling, general, and administrative expenses for quarter 4 final numbers.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin Shoppe overdraft testing.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding allocation of trial balance account grouping for new general ledger accounts.	\$0.00	0.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.4	\$0.00
Garg, Divya	Discuss with M. Sciano (Deloitte) regarding testing approach for cash.	\$0.00	0.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding regression analysis testing analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Follow up with data specialists on timeline of journal entry deliverable resolving queries on Q3 data.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare revenue regression analysis testing workpaper with revised data shared by L. Andrade (client).	\$0.00	3.2	\$0.00
Jhawar, Rohit	Perform reconciliation and sampling for information provided by entity testing of June month variance report.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Jones, Brandon	Review covering proposed communication to those charged with governance for Pet Supplies Plus and 3 related audits, and re-reviewed responses to notes raised.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update year-end trial balance.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus planning communication to governance.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review prior year auditor's Pet Supplies Plus Franchising audit workpapers, in preparation for FY24 Pet Supplies Plus Franchising audit testing.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Review prior year Grant Thornton Wag N Wash Franchising audit workpapers, in preparation for FY24 Wag N Wash Franchising audit testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Complete trial balance and chart of accounts mapping updates in support of journal entry mapping and testing analysis.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding American Freight inventory Purchase price adjustment write off- in current year.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding allocation of trial balance account grouping for new general ledger accounts.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with new drafts of trial balance for American Freight and Franchise Group, Inc. and New Holdco.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Review Vitamin Shoppe cash workpaper.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Khanduja, Bhavya	Perform necessary procedures and completed the testing.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin Shoppe overdraft testing.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Set up new cash overdraft testing tab.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Review prior year testing on cash overdraft.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, A. Sood, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding regression analysis testing analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Kumar, Ravi	Close review notes over store count working papers for Store #612.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with R. Jhawar, M. Zaorski, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Kumar, Ravi	Review cycle count control for Arizona distribution center.	\$0.00	2.0	\$0.00
Kumar, Ravi	Discuss with M. Parodi, M. Zaorski (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Manocha, Semantika	Analyze the lease liability and Right of Use assets roll forward.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding client responses received in Inventory roll forward - DC Testing.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss client responses received in Inventory roll forward - Store/DC Testing.	\$0.00	1.3	\$0.00
Manocha, Semantika	Replicate recommended changes to inventory roll forward for Seymour location.	\$0.00	0.8	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding revenue SAP (wholesale and Retail) testing.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) to discuss leases workpaper set up.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review and assess the requirements of store inventory average price testing work paper.	\$0.00	3.9	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Orangeburg Testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Resolve review notes in distribution enter inventory roll forward testing for Orangeburg location.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review open testing support requests for year-end audit procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing selections to be made for cash, accounts payable, fixed assets, accrued expenses, and liabilities subject to compromise.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review journal entry detail population for the current year.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with J. Buckley (external - Internal Audit) to discuss selection approach for the testing accounts payable.	\$0.00	0.5	\$0.00
Parodi, Carlos	Discuss with R. Kumar, M. Zaorski (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accrued expense testing template.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Parodi, Carlos	Review progress of year-end open testing areas within file.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review year-end open testing areas for selections.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review property plant and equipment rollforward for selections.	\$0.00	2.9	\$0.00
Peterson, Jack	Document application change management control.	\$0.00	3.9	\$0.00
Peterson, Jack	Document Vitamin shoppe infrastructure change management control.	\$0.00	4.1	\$0.00
Saraogi, Astha	Close notes in credit card receivable testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with A. Sood, B. Khanduja, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Saraogi, Astha	Review FRG cash testing workpaper including confirmations.	\$0.00	2.5	\$0.00
Sciano, May	Discuss with D. Garg (Deloitte) regarding testing approach for cash.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to discuss testing selections to be made for cash, accounts payable, fixed assets, accrued expenses, and liabilities subject to compromise.	\$0.00	0.6	\$0.00
Sciano, May	Review incentive compensation plan memos from prior year.	\$0.00	1.5	\$0.00
Sciano, May	Review list of workpapers to be completed by staff/senior for the week.	\$0.00	2.2	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss overall audit status.	\$0.00	0.5	\$0.00
Shekhar, Swapnil	Format and prepare the data specialists deliverables for journal entry testing.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Singhal, Vasu	Perform review of inventory working papers.	\$0.00	2.1	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss client responses received in Inventory Rollforward - Store/DC Testing.	\$0.00	1.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, Harsha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.2	\$0.00
Singhal, Vasu	Continue to review inventory working papers.	\$0.00	1.2	\$0.00
Smith, Matthew	Meet with J. Walker (Deloitte) to discuss accrued salaries & wages testing questions and reports utilized.	\$0.00	0.2	\$0.00
Smith, Matthew	Closing notes and sending drafted legal confirms to client for Pet Supplies Plus franchisee.	\$0.00	0.8	\$0.00
Smith, Matthew	Close notes in Pet Supplies Plus standalone final analytics file.	\$0.00	0.8	\$0.00
Smith, Matthew	Close notes and send drafted legal confirm to client.	\$0.00	0.8	\$0.00
Smith, Matthew	Close notes and send legal confirms to client for Pet Supplies Plus Standalone.	\$0.00	0.8	\$0.00
Smith, Matthew	Draft internal legal expense testing memorandum for Pet Supplies Plus/Wag N Wash franchise audits.	\$0.00	0.3	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding American Freight inventory PPA write off- in current year.	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Call with Z. Weston, E. Keast (Deloitte) regarding audit status, preliminary valuation results, and going concern consultation.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Steffens, Marilyn	Review predecessor auditor workpapers for new audits Pet Supplies Plus Franchising entity.	\$0.00	1.3	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	2.2	\$0.00
Walker, Jana	Meet with M. Smith (Deloitte) to discuss accrued salaries & wages testing questions and reports utilized.	\$0.00	0.2	\$0.00
Walker, Jana	Continue to perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Made selections for Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.4	\$0.00
Walker, Jana	Perform Accrued Salaries and Wages testing workpaper.	\$0.00	1.7	\$0.00
Walker, Jana	Made detail testing selections for Accrued Salaries and Wages testing.	\$0.00	0.6	\$0.00
Walker, Jana	Perform Pet supplies plus franchising Accrued Expense testing.	\$0.00	0.6	\$0.00
Walker, Jana	Made selections for Pet supplies plus franchising Accrued Expense testing.	\$0.00	0.8	\$0.00
Walker, Jana	Update workpaper for Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.7	\$0.00
Weston, Zachary	Review Freedom VCM, Inc. interest expense calculation and agreement.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the FRG cash transaction workpaper and grouping of cash transactions for unusual payments or large payments for unusual significant transactions.	\$0.00	0.4	\$0.00
Weston, Zachary	Review American Freight revenue and cost of sales regression analysis model.	\$0.00	0.8	\$0.00
Weston, Zachary	Review equity balances and emailed K. Scholes (FRG) questions on changes in balances.	\$0.00	0.7	\$0.00
Wintrow, Jonathan	Review project plan to assess next steps for journal entries and cycle based on American Freight.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Yadav, Pragati	Continue to document inventory testing supports.	\$0.00	1.0	\$0.00
Yadav, Pragati	Document inventory testing supports.	\$0.00	3.7	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding revenue testing.	\$0.00	1.2	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding client responses received in Inventory Rollforward - Distribution Centre Testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with V. Singhal, Harsha (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.2	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss client responses received in Inventory Roll Forward - Store/DC Testing.	\$0.00	1.3	\$0.00
Yadav, Pragati	Perform revenue substantive analytical procedure.	\$0.00	3.0	\$0.00
Zaorski, Michal	Discuss with M. Parodi, R. Kumar (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review inventory store/warehouse counts, location scoping, count selections.	\$0.00	3.0	\$0.00
Zaorski, Michal	Review status of audit testing.	\$0.00	0.5	\$0.00
02/13/2025				
Alano, Michelle	Meeting with S. Hussain, M. Sciano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare goodwill impairment analysis with third party valuation information.	\$0.00	4.0	\$0.00
Bellora, Brandon	Roll forward definite lived intangibles workpaper with year end numbers.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Bellora, Brandon	Update residual balance workpaper.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Vitamin Shoppe Inc.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Buddy's.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review the company's code of conduct Entity level Control, clear notes, and review the PDF versions of Pet Supplies Plus and Vitamin Shoppe Inc. code of conduct.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with S. Hussain, M. Sciano, M. Alano, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Collins, Mikaela	Research ASC 350 regarding goodwill impairment testing steps and goodwill roadmap.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Pet Supplies Plus.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review planning communication to those charged with governance, clear notes, and update workpaper to align with the updated firm template.	\$0.00	0.3	\$0.00
Dakshesh, Chitta	Review journal entry data to upload into internal testing tool.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Download the American Freight data prepared for journal entry testing.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review internal audit's plan for testing accounts payable.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group testing project plan.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the fraud brainstorming presentation in preparation for upcoming meeting.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Create cash test of details testing templates for use in testing.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Create accounts payable test of details testing templates for use in testing.	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Created accrued expenses test of details testing templates for use in testing.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss testing templates to be provided to Internal Audit for assistance in audit procedures.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding vendor listing selections.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Holman, Cheryl	Finalize document those charged with governance planning communication for L. Keast and M. Steffens (Deloitte).	\$0.00	0.3	\$0.00
Hussain, Sofia	Meeting with M. Sciano, M. Alano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Address queries of data specialists regarding Q4 journal entry data.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Jhawar, Rohit	Update cost of goods sold workpaper with revised data shared L. Andrade (client).	\$0.00	3.7	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising advertising revenue testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising royalties revenue testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare for issuance the planning communication to those charged with governance.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Update control documentation for corporate store revenue general ledger reconciliation control.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph, X. Torres (Pet Supplies Plus) regarding status of revenue testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Send additional cash confirmations to support cash testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review sample journal entry data to verify mapping.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Read the Company's debt agreement and documented in the workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest related open queries specifically pertain to 2nd Lien Pari Passu Loan taken on 8/21/2023.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Email C. Matuska (American Freight) regarding open items in cash and salaries testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Email Gregory Fyre (American Freight) with respect to sales commission prior year listing support asking to share similar listing for current year.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding vendor listing selections, American Freight Sales Commission Listing response to Gregory Fyre (American Freight) and American Freight additive item cash testing.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Meeting with M. Parodi (Deloitte) to discuss selection scoping for testing of cash at American Freight.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Made selections for American Freight cash additive and subtractive testing from additional bank account chose for testing.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Sent final selections for vendor listing testing to A. Ficken (Franchise Group).	\$0.00	0.2	\$0.00
Kumar, Ravi	Review operating and effectiveness of inventory cycle count control testing.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review scoping of inventory locations for inventory counts.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare analysis of misstatements working paper.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review inventory location wise scoping working paper.	\$0.00	2.0	\$0.00
Manocha, Semantika	Review store inventory average price testing work paper.	\$0.00	2.8	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) regarding revenue SAP (wholesale and Retail) testing.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Manocha, Semantika	Clear notes to store inventory average price testing work paper.	\$0.00	1.6	\$0.00
Manocha, Semantika	Perform substantive analytical procedures on lease rollforward.	\$0.00	1.5	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) regarding lease testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Perform substantive analytical procedures on lease expense	\$0.00	2.8	\$0.00
Parodi, Carlos	Review selections client support requests for internal audit direct assistance testing.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review testing areas for which internal audit will provide assistance during year-end audit procedures.	\$0.00	2.9	\$0.00
Parodi, Carlos	Meeting with S. Hussain, M. Sciano, M. Alano, M. Collins, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Khanduja (Deloitte) to discuss selection scoping for testing of cash at American Freight.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review subsequent disbursement population for search for unreported liabilities testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss testing templates to be provided to Internal Audit for assistance in audit procedures.	\$0.00	0.5	\$0.00
Peterson, Jack	Analyze submitted evidence to document application change management control.	\$0.00	3.8	\$0.00
Peterson, Jack	Analyze submitted evidence to document retail point admin access control.	\$0.00	4.2	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review American Freight file for current status of workpapers.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review FRG cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email M. Zaorski, R. Jhawar (Deloitte) regarding approach of operating expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with S. Hussain, M. Alano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Shekhar, Swapnil	Raw data was prepared for Vitamin Shoppe entity to create a standard data that was later uploaded in cortex.	\$0.00	3.0	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) regarding revenue testing.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) regarding lease testing.	\$0.00	0.8	\$0.00
Singhal, Vasu	Discussion S. Manocha, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Smith, Matthew	Close notes on Pet Supplies Plus Franchise analytic testing.	\$0.00	0.8	\$0.00
Smith, Matthew	Update Wag N Wash franchise scoping file for updated trial balance.	\$0.00	0.6	\$0.00
Smith, Matthew	Perform analytic testing for Pet Supplies Plus franchise audit.	\$0.00	2.7	\$0.00
Smith, Matthew	Update Pet Supplies Plus franchise scoping file for updated trial balance.	\$0.00	0.6	\$0.00
Smith, Matthew	Close review notes for Pet Supplies Plus standalone audit.	\$0.00	1.6	\$0.00
Sood, Abhinav	Prepare open queries list for American Freight concluding analytics.	\$0.00	1.2	\$0.00
Sood, Abhinav	Work on American Freight concluding analytics.	\$0.00	3.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Sood, Abhinav	Perform cash guided risk assessment year end updates.	\$0.00	2.2	\$0.00
Sood, Abhinav	Update cash analytics risk assessment.	\$0.00	3.2	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Buddy's.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Pet Supply Plus.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Vitamin Shoppe Ince.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Perform	\$0.00	1.6	\$0.00
Walker, Jana	Close notes to accrued expense testing.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	2.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Payable testing.	\$0.00	1.2	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.6	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	1.6	\$0.00
Walker, Jana	Perform Wag N Wash concluding analytical review procedures.	\$0.00	0.8	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	0.9	\$0.00
Yadav, Pragati	Clear notes to distribution center price testing workpaper.	\$0.00	2.0	\$0.00
Yadav, Pragati	Discussion V. Singhal, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Yadav, Pragati	Clear notes in inventory price testing workpaper- stores.	\$0.00	2.6	\$0.00
Yadav, Pragati	Prepare wholesale revenue testing.	\$0.00	3.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Yadav, Pragati	Discussion with S. Manocha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Yadav, Pragati	Review lease supports provided by the client for lease additions selections.	\$0.00	1.5	\$0.00
Zaorski, Michal	Meeting with S. Hussain, M. Sciano, M. Alano, M. Collins, C. Parodi (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
02/14/2025				
Alano, Michelle	Meeting with M. Collins, C. Parodi, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Alas, Brendan	Meeting with Z. Weston, C. Johnson, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Bellora, Brandon	Roll forward lease analytic given disclosure analytics packet considerations.	\$0.00	2.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Bellora, Brandon	Prepare accounts payable turnover calculation for vitamin shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Prepare accounts payable testing for current year considerations.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with M. Alano, C. Parodi, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	Update the historical numbers in the goodwill and tradename impairment analysis based on group scoping.	\$0.00	3.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Fitzpatrick, Emily	Add client contacts (J. Lawrance, C. Matuska, P. Carrozza) to cash testing templates for internal audit.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Consolidate the accounts payable and accrued expenses testing templates.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Add analysis paragraphs to the software non-significant template based on year-end numbers.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update forecasted numbers in the goodwill and tradename impairment analysis workbook.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the forecasted numbers in the goodwill and tradename impairment analysis workbook.	\$0.00	2.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan and accrued interest of 2nd lien loan.	\$0.00	2.3	\$0.00
Hussain, Sofia	Meeting with M. Alano, M. Collins, C. Parodi, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Review in transit multiple invoices and documentation.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Address notes for revenue and cost of goods sold reveal memorandum considering adjustment for June'24 Month.	\$0.00	3.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Jhawar, Rohit	Call with S. Lnu, R. Khawar (Deloitte) to discuss closure of goods in transit workpaper and notes on revenue and cost of goods sold workpaper.	\$0.00	2.2	\$0.00
Johnson, Charles	Meeting with B. Alas, Z. Weston, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued salaries & wages IPE testing and testing priorities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review sample journal entry data to assess mapping.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update journal entry data mapping.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Address notes in American Freight cash testing workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan and accrued interest of 2nd lien loan.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Run a substantive analytical procedure on Salaries Expense for Q4 2024.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Address notes on cash testing workpaper.	\$0.00	3.5	\$0.00
Kumar, Ravi	Discussion with S. Lnu (Deloitte) review note questions related to inventory count.	\$0.00	1.0	\$0.00
Kumar, Ravi	Email R. Maietta (Vitamin Shoppe) for related party transactions details.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Kumar, Ravi	Meeting with M. Sciano, M. Zaorski, C. Parodi (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Lnu, Simran	Discussion with R. Kumar (Deloitte) review note questions related to inventory count.	\$0.00	1.0	\$0.00
Lnu, Simran	Document regression analysis testing cost of goods sold per updated regression analysis testing data.	\$0.00	1.1	\$0.00
Lnu, Simran	Document regression analysis testing sales as per updated regression analysis testing data.	\$0.00	1.1	\$0.00
Lnu, Simran	Update in transit year end samples as per support received.	\$0.00	1.8	\$0.00
Lnu, Simran	Call with S. Lnu, R. Khawar (Deloitte) to discuss closure of goods in transit workpaper and notes on revenue and cost of goods sold workpaper.	\$0.00	2.2	\$0.00
Manocha, Semantika	Discussion with P. Yadav, V. Singhal (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Email V. Singhal (Deloitte) regarding lease testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) for revenue SAP (wholesale) testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Tie out of roll forward to general ledger.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review substantive analytical procedure for wholesale sales testing.	\$0.00	2.0	\$0.00
Manocha, Semantika	Build an substantive analytical procedure for retail sales testing.	\$0.00	1.4	\$0.00
Manocha, Semantika	Discussion P. Yadav, V. Singhal (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Parodi, Carlos	Review year-end accrued expense reconciliation.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with M. Sciano, M. Zaorski, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Clear review notes to fraud scoping memo.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review testing approach for journal entry testing for current year.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Alano, M. Collins, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review cash substantive testing.	\$0.00	1.4	\$0.00
Parodi, Carlos	Analyze testing plan for completion of year-end audit procedures.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection sampling approach for accounts payable and accrued expense testing at Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, S. Divatia (external - internal audit) to discuss status of testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review selections from subsequent disbursements for search for unreported liabilities.	\$0.00	2.1	\$0.00
Peterson, Jack	Documented Azure AD admin access control.	\$0.00	3.0	\$0.00
Saraogi, Astha	Review regression analysis testing run of sales and cost of goods sold.	\$0.00	2.5	\$0.00
Saraogi, Astha	Clear notes from FRG cash workpaper.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Saraogi, Astha	Discussion with A. Sood (Deloitte) regarding credit card receivables.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review Franchise debt and Interest details received from client.	\$0.00	2.9	\$0.00
Saraogi, Astha	Analyze Vitamin Shoppe Inc. journal entry data reconciliation.	\$0.00	0.5	\$0.00
Sciano, May	Research sampling approach for Vitamin Shoppe accrued expenses.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Zaorski, C. Parodi, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Alano, M. Collins, C. Parodi, S. Hussain (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), J. Buckley, S. Divatia (external - internal audit) to discuss status of testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Sciano, May	Organize the remaining selections for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection sampling approach for accounts payable and accrued expense testing at Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review fraud brainstorming slides to send to fraud specialists.	\$0.00	0.4	\$0.00
Shekhar, Swapnil	Load Vitamin Shoppe journal entry data into Deloitte tool for management override testing.	\$0.00	1.0	\$0.00
Singhal, Vasu	Perform review of inventory working papers to assess testing performed.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Singhal, Vasu	Meeting with P. Yadav, E. Keast (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.5	\$0.00
Singhal, Vasu	Discussion with S. Manocha, P. Yadav (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Discussion S. Manocha, P. Yadav (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review Wholesale SAP workpaper.	\$0.00	1.1	\$0.00
Singhal, Vasu	Review leases substantive testing workpaper.	\$0.00	1.2	\$0.00
Singhal, Vasu	Discussion with P. Yadav (Deloitte) regarding lease testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss accrued salaries & wages IPE testing and testing priorities.	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with J. Walker (Deloitte) regarding accrued salaries & wages Information Provided by the Entity testing questions and testing priorities.	\$0.00	0.5	\$0.00
Smith, Matthew	Email J. Walker (Deloitte) Pet Supplies Plus/Wag N Wash franchisee AR selections and testing questions.	\$0.00	0.4	\$0.00
Sood, Abhinav	Document credit card receivables support and making changes to the tick mark.	\$0.00	3.2	\$0.00
Sood, Abhinav	Discussion with A. Saraogi (Deloitte) regarding credit card receivables.	\$0.00	0.5	\$0.00
Sood, Abhinav	Edit revenue regression analysis testing Memo.	\$0.00	1.2	\$0.00
Sri Priya, Pocha	Extracted the sample details from the general ledger data.	\$0.00	1.0	\$0.00
Walker, Jana	Continue to perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Wag N Wash Accrued Expense testing.	\$0.00	1.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Walker, Jana	Accrued Salaries and Wages testing workpaper - documenting selections and conclusions based on current year support.	\$0.00	0.7	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss accrued salaries & wages Information Provided by the Entity testing and testing priorities.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Salaries and Wages testing workpaper - completing Information Provided by Entity testing.	\$0.00	1.4	\$0.00
Walker, Jana	Discussion with M. Smith (Deloitte) regarding accrued salaries & wages Information Provided by the Entity testing questions and testing priorities.	\$0.00	0.5	\$0.00
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures.	\$0.00	0.9	\$0.00
Walker, Jana	Made selections for Pet Supplies Plus Franchising accounts payable testing.	\$0.00	1.1	\$0.00
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures.	\$0.00	1.3	\$0.00
Walker, Jana	Continue to perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.8	\$0.00
Weston, Zachary	Review Freedom VCM, Inc. debt agreement on language around PIK Interest pushed from Franchise Group, Inc.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with B. Alas, C. Johnson, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Wintrow, Jonathan	Meeting with B. Alas, Z. Weston, C. Johnson (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Leases Modification testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding lease testing.	\$0.00	1.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Yadav, Pragati	Discussion with S. Manocha, V. Singhal (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion S. Manocha, V. Singhal (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) for revenue SAP (wholesale) testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in wholesale revenue SAP.	\$0.00	3.0	\$0.00
Yadav, Pragati	Meeting with V. Singhal, E. Keast (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in distribution center price testing workpaper.	\$0.00	3.0	\$0.00
Zaorski, Michal	Meeting with M. Sciano, C. Parodi, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review vendor incentives confirmations.	\$0.00	0.5	\$0.00
02/15/2025				
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	4.0	\$0.00
Jhawar, Rohit	Research reconciliation queries of data specialists on journal entry testing for year end 2024.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review workpapers and respond to emails with questions on testing of inventory from S. Joseph (Pet supplies plus).	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Prepare Buddy's concluding analytics workpaper based on the analytics package.	\$0.00	2.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2025				
Khanduja, Bhavya	Add documentation regarding subtractive item testing to Franchise cash work paper.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Prepare American Freight cash work paper.	\$0.00	1.9	\$0.00
Manocha, Semantika	Review retail revenue substantive analytical procedures.	\$0.00	1.4	\$0.00
Manocha, Semantika	Review wholesale revenue substantive analytical procedures.	\$0.00	1.8	\$0.00
Saraogi, Astha	Review FRG debt agreements.	\$0.00	3.0	\$0.00
Singhal, Vasu	Review revenue workpaper.	\$0.00	1.9	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review approach for the revenue substantive analytical workpaper.	\$0.00	0.9	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for reporting package.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review leases working paper.	\$0.00	1.0	\$0.00
Singhal, Vasu	Review procedure cards pertaining to leases area.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review substantive analytical procedure pertaining to leases.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Walker, Jana	Continue to perform Wag N Wash General & Administrative Expense Substantive Analytical Procedure testing.	\$0.00	0.6	\$0.00
Walker, Jana	Document equity testing workpaper for Pet Supplies Plus Franchising.	\$0.00	2.1	\$0.00
Walker, Jana	Document equity risk assessment workpaper for Pet Supplies Plus Franchising.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Wag N Wash General & Administrative Expense Substantive Analytical Procedure testing.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Alas, Brendan	Meeting with C. Johnson (Deloitte), C. Matuska (American Freight) regarding annual fraud inquiries.	\$0.00	0.4	\$0.00
Alas, Brendan	Review IPE testing.	\$0.00	1.2	\$0.00
Bellora, Brandon	Prepare Internal Information testing template for third party valuation reports.	\$0.00	4.0	\$0.00
Bellora, Brandon	Create accounts payable turnover template for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss weekly priorities, including testing selections, guided risk assessment updates and substantive analytical procedures.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update lease guided risk assessment based on company's year-end activities.	\$0.00	1.3	\$0.00
Collins, Mikaela	Review company's ethics hotline entity level control to check whether documentation of operating components has been included.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review scoping document for goodwill and impairment expense amounts in relation to third party valuation reports.	\$0.00	0.2	\$0.00
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	5.0	\$0.00
Dakshesh, Chitta	Review journal entry data to upload into internal testing tool.	\$0.00	1.0	\$0.00
Dinesh Kankariya, Rushabh	Work on the Vitamin Shoppe journal entry data preparation for management override testing.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Fitzpatrick, Emily	Review property, plant, and equipment roll forward to look for information useful to the other general operating expense substantive testing for American Freight.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare the American Freight accounts payable and accrued expenses testing template for the audit file.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the software not-significant workpaper with American Freight's software additions and disposals for the second half of the year.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the accounts payable and accrued expenses testing templates with the accounts payable turnover calculation.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe leadsheet with final trial balance numbers and references to testing workpapers in the group audit file.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare the Vitamin Shoppe accounts payable and accrued expenses testing template for the audit file.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet with final quarter four financials.	\$0.00	1.1	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding American Freight Salaries expense.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding American Freight cash testing queries.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin Shoppe cash additive item testing.	\$0.00	0.8	\$0.00
Hussain, Sofia	Prepare for the upcoming fraud brainstorming session including researching recent similar potential frauds.	\$0.00	1.0	\$0.00
Johnson, Charles	Meeting with B. Alas (Deloitte), C. Matuska (American Freight) regarding annual fraud inquiries.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss accrued expense testing and extrapolations.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review manual journal entry data sample.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding overall status of Pet Supplies Plus standalone audit and timing of reviews of substantive testing workpapers.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with V. Singhal (Deloitte) regarding inventory average cost - testing approach.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Update documentation for lower risk in accrued salaries & wages guided risk assessment.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update mapping of data fields for journal entry testing analysis.	\$0.00	1.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, M. Smith (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding American Freight cash testing queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Document changes in American Freight cash workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding American Freight Salaries expense.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Prepare selections from the sales commission expense listing and send to G. Fyre (American Freight) for supports.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Set up sales commission workpaper for testing purposes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin Shoppe cash additive item testing.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Prepare selections from the vendor listing.	\$0.00	1.1	\$0.00
Kumar, Ravi	Prepare inventory scoping memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review internal audit reports for the year FY2024.	\$0.00	2.5	\$0.00
Lnu, Simran	Update the audit board based on the Sub selection for information provided by entity testing and in transit testing.	\$0.00	0.8	\$0.00
Lnu, Simran	Prepare selections for Vitamin Shoppe revenue testing.	\$0.00	1.0	\$0.00
Lnu, Simran	Document operating expense testing workpaper for Inventory Controls.	\$0.00	2.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Prepare leases roll forward reconciliation to general ledger.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to inventory, revenue testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Finalize the approach for inventory average cost testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Discuss with E. Keast (Deloitte) regarding inventory average cost - testing approach.	\$0.00	0.2	\$0.00
Manocha, Semantika	Continue to review inventory average cost - distribution center testing.	\$0.00	1.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	2.8	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Continue to review inventory average cost - distribution center testing.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review store information used in lease testing to assess testing approach.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Parodi, Carlos	Review subsequent disbursement testing.	\$0.00	3.7	\$0.00
Parodi, Carlos	Review possible testing selections for accounts payable workspace.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review group scoping of financial statements.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review testing selections required for year-end financial statements.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review template for franchise group opinion.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss weekly priorities, including testing selections, guided risk assessment updates and substantive analytical procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Peterson, Jack	Documented infrastructure change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document Retail Point user provisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Shekhar, Swapnil	Worked on the journal entry data upload into Deloitte tool once the data preparation was completed.	\$0.00	2.0	\$0.00
Singhal, Vasu	Review inventory working papers to assess testing performed.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Smith, Matthew	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, E. Keast (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with L. Keast, J. Walker (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with E. Keast (Deloitte) to discuss accrued expense testing and extrapolations.	\$0.00	0.6	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss accrued salaries & wages Information Provided by the Entity testing and testing priorities.	\$0.00	0.4	\$0.00
Smith, Matthew	Review work of Pet Supplies Plus Internal Audit testing workpaper for property, plant and equipment testing.	\$0.00	5.8	\$0.00
Smith, Matthew	Close notes in the Pet Supplies Plus Franchise financial statement scoping workpapers.	\$0.00	0.8	\$0.00
Sri Priya, Pocha	Export the journal entry details for Pet Supplies.	\$0.00	1.0	\$0.00
Sri Priya, Pocha	Upload journal entry data for American Freight.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast, M. Smith (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review inventory guided risk assessments.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding overall status of Pet Supplies Plus standalone audit and timing of reviews of substantive testing workpapers.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of the audit, preliminary goodwill and intangible assets valuations, and Pet Supplies Plus Franchise Disclosure Document engagement approval process.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Pet Supplies Plus franchising equity rollforward testing.	\$0.00	0.4	\$0.00
Walker, Jana	Document Wag N Wash Advertising expense testing workpaper.	\$0.00	1.6	\$0.00
Walker, Jana	Close notes in the Pet Supplies Plus General & Administrative Expense Substantive Analytical Procedures testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Update Litigations and claims testing workpaper.	\$0.00	0.9	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss accrued salaries & wages testing.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Wag N Wash general and administrative Substantive Analytical Procedures testing workpaper.	\$0.00	1.3	\$0.00
Walker, Jana	Document Wag N Wash Franchise Accounts Payable testing workpaper	\$0.00	0.4	\$0.00
Walker, Jana	Document Wag N Wash Franchise Royalty Revenue testing.	\$0.00	1.9	\$0.00
Walker, Jana	Perform Wag N Wash Accrued Expense testing.	\$0.00	2.8	\$0.00
Walker, Jana	Document selections for Wag N Wash Accrued Expense testing.	\$0.00	1.7	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Payable testing.	\$0.00	0.4	\$0.00
Walker, Jana	Meeting with L. Keast, M. Smith (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss preliminary goodwill and intangible assets valuations.	\$0.00	0.7	\$0.00
Yadav, Pragati	Email S. Manocha (Deloitte) regarding inventory average cost - distribution center testing instructions.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform inventory testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Clear notes to inventory price testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform lease testing.	\$0.00	2.5	\$0.00
Yadav, Pragati	Continue to perform lease testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	0.3	\$0.00
02/18/2025				
Alas, Brendan	Meeting with J. Seghi (American Freight) regarding annual fraud inquires.	\$0.00	0.4	\$0.00
Alas, Brendan	Document fraud inquires with management.	\$0.00	2.6	\$0.00
Bellora, Brandon	Prepare test of details on year end leasehold improvement selection at year end.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/18/2025

Bellora, Brandon	Prepare lease expense substantive analytical procedure.	\$0.00	4.0	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Collins, Mikaela	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Collins, Mikaela	Review Franchise Group Inc. audit opinion to check whether the opinion agreed to the opinion template.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review project plan to gain a better understanding of audit status.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review Freedom VCM Inc. audit opinion to check whether the opinion agreed to the opinion template.	\$0.00	0.2	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss work performed to date for goodwill and impairment Guided Risk Assessment documentation.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review pdf text box documentation included within the company's code of conduct.	\$0.00	0.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Collins, Mikaela	Review the Deloitte consultation requirements to assess requirements were met.	\$0.00	0.1	\$0.00
Dakshesh, Chitta	Word on the 2024 journal entry data deliverable for journal entry testing.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Prepare Scoping memorandum for Pet Supplies Plus journal entry data reconciliation.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Review the entity fraud risk assessment in the audit file in preparation of upcoming fraud brainstorming call with the Franchise Group audit team.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the group scoping workpaper against the Pet Supplies Plus final trial balance for year-end to look for discrepancies.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Compile the Franchise Group Professional Fees journal entry data from the journal entry testing workpaper for professional fees test of details selections.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to remove netting journal entries from the professional fees journal entry data.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Remove netting journal entries from the professional fees journal entry data.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Close review notes on physical inventory count location scoping workpaper.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi. A. Sood (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare journal entry testing template for current year.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Meeting with M. Zaorski, R. Kumar, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Keast, Elizabeth	Document review of prior year auditor's workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion J. Walker (Deloitte) to discuss Pet Supplies Plus accounts payable testing questions.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Discussion with M. Steffens, M. Smith (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to discuss competition status of workpapers tested by internal audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus) regarding cash testing workpapers.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with S. Manocha, V. Singhal, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Khanduja, Bhavya	Review salary expense workpaper based on Z. Weston (Deloitte) inputs.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Khanduja, Bhavya	Add additional documentation regarding 2nd lien debt agreement to the interest expense workpaper.	\$0.00	3.9	\$0.00
Khanduja, Bhavya	Clear notes in interest expense workpaper.	\$0.00	4.1	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Kumar, Ravi	Update inventory count documentation extrapolation workpaper.	\$0.00	3.0	\$0.00
Kumar, Ravi	Meeting with R. Jhawar, M. Zaorski, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with R. Jhawar, M. Zaorski, R. Kumar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Mabry, Emma	Document application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Perform updates to testing workpapers of inventory average cost related to distribution centers.	\$0.00	0.5	\$0.00
Manocha, Semantika	Update inventory average cost related to stores testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Finalize the operating lease roll forward reconciliation to general ledger.	\$0.00	0.3	\$0.00
Manocha, Semantika	Analyze the fluctuations at the trial balance level for Pet Supplies Plus concluding analytics.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss inventory extrapolation of issues worksheet.	\$0.00	0.2	\$0.00
Manocha, Semantika	Review substantive analytical procedures performed on lease balances.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Manocha, Semantika	Review Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav, B. Khanduja (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Manocha, Semantika	Prepare an excel file for follow-up questions with client on the un-reconciled balances between the general ledger and the client detail.	\$0.00	0.7	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss questions for lease additions testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Set up analytical workpaper using the latest trial balance.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal, E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with M. Steffens, E. Keast, M. Sciano (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	2.3	\$0.00
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review fixed asset testing.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review accounts payable and accrued testing area.	\$0.00	2.1	\$0.00
Peterson, Jack	Document application change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document retail point user deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review updates on journal entry testing.	\$0.00	2.5	\$0.00
Saraogi, Astha	Clear notes from American Freight Cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.4	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss work performed to date for goodwill and impairment risk assessment documentation.	\$0.00	0.1	\$0.00
Sciano, May	Set up testing and work plan for professional fees for FRG.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Shekhar, Swapnil	Work on the data upload to journal entry testing once the data preparation was completed.	\$0.00	1.0	\$0.00
Singhal, Vasu	Prepare questions pertaining to inventory area requested on Deloitte connect.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review Deloitte connect to check for the details received from the client for inventory testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Singhal, Vasu	Perform review of inventory working papers to ensure that testing performed is adequate.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Manocha, E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Singhal, Vasu	Responding to queries raised by the team pertaining to the testing areas - Leases, Inventory on Microsoft teams.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Singhal, Vasu	Read responses received from the client via email.	\$0.00	0.1	\$0.00
Smith, Matthew	Made selections for Property plant and equipment additions testing.	\$0.00	2.3	\$0.00
Smith, Matthew	Update predecessor audit memorandum to reflect results of the workpaper review performed.	\$0.00	0.7	\$0.00
Smith, Matthew	Continue to update predecessor audit memorandum to reflect results of the workpaper review performed.	\$0.00	0.7	\$0.00
Smith, Matthew	Incorporate updates into analytical testing for certain accrued liability balances based on account insights.	\$0.00	2.3	\$0.00
Smith, Matthew	Discussion with M. Steffens, E. Keast (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Smith, Matthew	Review distributed legal letters uploaded to audit file.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with S. Manocha, V. Singhal, E. Keast, J. Walker, P. Yadav (Deloitte) to discuss overall audit status.	\$0.00	0.4	\$0.00
Sood, Abhinav	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, E. Fitzpatrick (all Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with E. Keast, M. Smith (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review inventory substantive testing workpapers for pet supplies plus.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to discuss competition status of workpapers tested by internal audit. Internal audit tested accounts payable, cash and property and equipment workpapers.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Steffens, Marilyn	Meeting with E. Keast, M. Sciano, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Walker, Jana	Email C. Barry, K. Barret and A. Vecchioni (Pet Supplies Plus) regarding accounts payable testing selections posted to connect.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise accounts receivable testing.	\$0.00	0.6	\$0.00
Walker, Jana	Close notes in Wag N Wash Accrued Expense testing	\$0.00	0.3	\$0.00
Walker, Jana	Document Wag N Wash revenue testing worksheet.	\$0.00	1.7	\$0.00
Walker, Jana	Discussion E. Keast (Deloitte) to discuss Pet Supplies Plus accounts payable testing questions.	\$0.00	0.1	\$0.00
Walker, Jana	Meeting with S. Manocha, V. Singhal, E. Keast, M. Smith, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Walker, Jana	Email client team, including Christian Barry, Kristen Barret and Anthony Vecchioni letting them know selections were posted to connect.	\$0.00	0.4	\$0.00
Walker, Jana	Email M. Smith (Deloitte) regarding Wag N Wash Accounts Payable detail testing questions.	\$0.00	0.1	\$0.00
Walker, Jana	Perform Wag N Wash General & Administrative Expense testing.	\$0.00	0.9	\$0.00
Walker, Jana	Document Pet Supplies Plus Accrued Expense testing.	\$0.00	1.6	\$0.00
Walker, Jana	Document Pet Supplies Plus Accrued Legal Expense testing.	\$0.00	2.3	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.6	\$0.00
Walker, Jana	Continue to document Wag N Wash Accrued Expense testing.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Walker, Jana	Make selections for Wag N Wash Accrued Expense testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with K. Scholes, J. Arsenault (FRG), M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.4	\$0.00
Weston, Zachary	Responded to team question B. Khanduja and D. Garg (Deloitte) via email on testing approach for American Freight payroll expense.	\$0.00	0.1	\$0.00
Weston, Zachary	Reviewed American Freight general ledger for assets with balances outstanding as of year-end for recoverability.	\$0.00	0.8	\$0.00
Yadav, Pragati	Meeting with S. Manocha, B. Khanduja (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Yadav, Pragati	Email L. Fredrecks (US manager) regarding questions relating to inventory testing workpapers.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss inventory extrapolation of issues worksheet.	\$0.00	0.2	\$0.00
Yadav, Pragati	Address review notes in inventory testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Address review notes left by manager in inventory testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Yadav, Pragati	Meeting with S. Manocha, V. Singhal, E. Keast, M. Smith, J. Walker (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss questions for lease additions testing.	\$0.00	1.1	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss overall audit status.	\$0.00	0.2	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease additions testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Meeting with R. Jhavar, R. Kumar, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
02/19/2025				
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update subsidiary reporting package control for fiscal year 2024 considerations.	\$0.00	3.5	\$0.00
Bellora, Brandon	Close notes to leased store impairment analytic.	\$0.00	4.1	\$0.00
Bellora, Brandon	Prepare Vitamin shoppe property plant and equipment guided risk assessment.	\$0.00	3.9	\$0.00
Collins, Mikaela	Review responses to outstanding questions regarding status of specific workpapers (GRAs, Use of Internal Audit).	\$0.00	0.5	\$0.00
Collins, Mikaela	Research legal letter template.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review prior year goodwill and tradenames workspace to create a testing plan and questions for the current year.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Collins, Mikaela	Update lease guided risk assessment analytics.	\$0.00	0.6	\$0.00
Collins, Mikaela	Update legal testing summary memo.	\$0.00	0.1	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss testing template for impairment expense.	\$0.00	0.4	\$0.00
Collins, Mikaela	Call with Z. Weston, M. Sciano (Deloitte) to discuss audit status and account areas the team is prioritizing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Clear review notes on the company's code of conduct.	\$0.00	0.1	\$0.00
Dakshesh, Chitta	Perform journal entry data reconciliation.	\$0.00	3.0	\$0.00
Dakshesh, Chitta	Perform pet supplies plus journal entry data reconciliation	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the impairment expense guided risk assessment with year-end considerations over goodwill impairment.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the consideration of the internal audit memorandum with the year-end internal audit plan information.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to review the American Freight selling, general, and administrative expense substantive testing for current year expense expectations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare professional fees expense selections from the Franchise Group journal entry detail.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Add the company-specific risk premiums, long-term growth rates, and weighted- average cost of capital percentages to the July impairment analysis.	\$0.00	1.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Fitzpatrick, Emily	Update the July impairment analysis to include December 2024 financials.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the goodwill and tradename guided risk assessment with year-end considerations over goodwill impairment.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding areas to be completed pertaining to debt workpapers.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) to discuss notes to interest expense workpaper.	\$0.00	2.5	\$0.00
Hussain, Sofia	Prepare for upcoming fraud brainstorming session with M. Alano (Deloitte).	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) relating to profiling approach for journal entry testing of Vitamin Shoppe Inc.	\$0.00	3.2	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.5	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Read accounting articles in preparation for team fraud discussion.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review National Advertising Fund standalone audit scoping workpaper.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Keast, Elizabeth	Review accrued salaries and wages detail testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review workers compensation liability substantive testing workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising standalone audit scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising advertising sales & other revenue substantive testing workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising royalties revenue substantive testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising standalone audit scoping workpaper.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Update Pet Supplies Plus standalone audit opinion.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus) regarding subtractive items testing within cash workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update mapping of data fields for journal entry testing analysis.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discussion with M. Steffens, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding areas to be completed pertaining to debt workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up accrued interest substantive testing workpaper.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Khanduja, Bhavya	Review reference accrued interest workpapers to finalize the testing approach of accrued interest testing.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) to discuss notes to interest expense workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Prepare salary expense workpaper.	\$0.00	3.1	\$0.00
Kumar, Ravi	Complete cycle count testing.	\$0.00	2.0	\$0.00
Mabry, Emma	Continue to document application admin access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document Vitamin Shoppe application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Update inventory average cost for stores testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease additions selections.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease modification selections.	\$0.00	0.5	\$0.00
Manocha, Semantika	Analyze the fluctuations at the Pet supplies plus trial balance account level.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss lease reconciliation to general ledger.	\$0.00	0.8	\$0.00
Manocha, Semantika	Prepare lease unreconciled query for client.	\$0.00	1.0	\$0.00
Manocha, Semantika	Perform test of details selections for lease additions and modifications.	\$0.00	0.6	\$0.00
Manocha, Semantika	Analyze the lease detail to reconcile to general ledger.	\$0.00	2.5	\$0.00
Manocha, Semantika	Analyze the lease roll forward to reconcile to general ledger.	\$0.00	0.8	\$0.00
Manocha, Semantika	Document significant fluctuations in the trial balance account balances period over period.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) regarding finalization of inventory price testing.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Manocha, Semantika	Resolve secondary level review open comments on testing workpapers of inventory average cost related to distribution centers.	\$0.00	0.7	\$0.00
Manocha, Semantika	Continue to analyze changes in the Pet Supplies Plus analytics based on the revised version of trial balance provided by the client.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review financial statement group audit scoping considerations.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review fraud scoping workpaper considerations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Discussion with B. Khanduja regarding vendor listing selections, Cash testing and accrued interest testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to review the American Freight selling, general, and administrative expense substantive testing for current year expense expectations.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review fixed asset selection testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expenses testing area.	\$0.00	2.9	\$0.00
Parodi, Carlos	Review impairment testing approach considerations.	\$0.00	1.6	\$0.00
Peterson, Jack	Document warehouse management system user provisioning and deprovisioning controls.	\$0.00	4.0	\$0.00
Peterson, Jack	Analyze submitted evidence and document Azure change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review cash substantive testing workpaper of Vitamin Shoppe Inc.	\$0.00	3.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) relating to profiling approach for journal entry testing of Vitamin Shoppe Inc.	\$0.00	3.2	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review amendments to Franchise debt agreement.	\$0.00	3.6	\$0.00
Sciano, May	Call with Z. Weston, M. Collins (Deloitte) to discuss progress of audit testing status.	\$0.00	0.5	\$0.00
Sciano, May	Prepare selections for FRG professional fees.	\$0.00	0.3	\$0.00
Sciano, May	Discussion with M. Steffens, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Sciano, May	Review fraud brainstorming slides with fraud specialist edits.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review inventory count testing workpaper.	\$0.00	1.1	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) regarding finalization of inventory price testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Assess notes to inventory workpaper.	\$0.00	0.7	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss lease reconciliation to general ledger.	\$0.00	0.8	\$0.00
Singhal, Vasu	Clear review notes on Inventory workpaper.	\$0.00	0.7	\$0.00
Smith, Matthew	Discussion with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Smith, Matthew	Document analytical questions while closing review notes within the scoping workpaper.	\$0.00	1.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Smith, Matthew	Resolve review notes incorporating changes into testing for Wag N Wash Franchise audit substantive analytic testing.	\$0.00	2.3	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to AP testing.	\$0.00	0.6	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to accrued expense testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to equity testing.	\$0.00	0.7	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Sri Priya, Pocha	Review the journal entry data for pet supplies.	\$0.00	3.0	\$0.00
Steffens, Marilyn	Discussion with E. Keast, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Walker, Jana	Perform Pet supplies plus standalone equity rollforward testing.	\$0.00	0.8	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Walker, Jana	Update equity testing to address review notes.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	General & Administrative Expense Substantive Analytical Procedures testing workpaper - analyze current year balances.	\$0.00	0.9	\$0.00
Walker, Jana	Update testing workpaper for Wag N Wash financial statement scoping.	\$0.00	0.3	\$0.00
Walker, Jana	Review support provided on Deloitte Connect for client status meeting.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus franchising equity rollforward testing.	\$0.00	0.3	\$0.00
Walker, Jana	Perform Wag N Wash Other Liabilities testing.	\$0.00	1.8	\$0.00
Walker, Jana	Wag N Wash Other Assets and Liabilities testing - pull client detail files and inspect balance support files, analyze the nature of the accounts, and aggregate data for testing.	\$0.00	1.4	\$0.00
Walker, Jana	Perform Pet Supplies plus standalone equity risk assessment documentation.	\$0.00	1.4	\$0.00
Walker, Jana	Made selections for Pet supplies plus equity testing.	\$0.00	0.6	\$0.00
Walker, Jana	General & Administrative Expense Substantive Analytical Procedures testing workpaper - analyze current year balances.	\$0.00	0.4	\$0.00
Walker, Jana	Pull Goodwill data related to equity testing to analyze changes in balances and document within workpaper.	\$0.00	1.1	\$0.00
Walker, Jana	Discussion with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Walker, Jana	Review Deloitte Connect for support provided for Wag N Wash audit.	\$0.00	0.4	\$0.00
Weston, Zachary	Review case study in preparation for fraud brainstorming meeting.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Weston, Zachary	Call with M. Collins, M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.5	\$0.00
Weston, Zachary	Review fraud brainstorming slides.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Leases Modification testing.	\$0.00	3.2	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease modification selections.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease additions selections.	\$0.00	0.5	\$0.00
Yadav, Pragati	Document inventory price testing (stores) supports.	\$0.00	1.1	\$0.00
Yadav, Pragati	Clear notes to inventory price testing (stores).	\$0.00	0.9	\$0.00
Yadav, Pragati	Document lease supports pertaining to additions of new leases in FY 2024.	\$0.00	4.0	\$0.00
Zaorski, Michal	Review inventory testing extrapolation workpaper.	\$0.00	0.5	\$0.00
Zaorski, Michal	Reviewed status of audit testing.	\$0.00	1.0	\$0.00
Zaorski, Michal	Review inventory testing workpapers.	\$0.00	1.0	\$0.00
02/20/2025				
Alano, Michelle	Brainstorm preparation.	\$0.00	1.0	\$0.00
Alas, Brendan	Research journal entry variances to the trial balance.	\$0.00	3.7	\$0.00
Alas, Brendan	Review prior year journal entry procedures to see how it is applicable to current year testing.	\$0.00	3.4	\$0.00
Alas, Brendan	Review prior year journal entry testing to identify the transaction type.	\$0.00	2.6	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss sampling from accrued miscellaneous expenses support.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss sampling of American Freight accounts payable and accrued expenses.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss year end lease liability considerations for operating lease risk assessment.	\$0.00	0.4	\$0.00
Bellora, Brandon	Update software account not significant workpaper for year end considerations.	\$0.00	4.2	\$0.00
Bellora, Brandon	Meeting with D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of testing not started in the Franchise Group audit file.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update definite lived intangibles workpaper for year end considerations to remove interim language.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review company's legal letter to be sent to attorneys for legal confirmation testing.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review legal counsel confirmation selections for testing of legal accrual.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss year end lease liability considerations for operating lease risk assessment.	\$0.00	0.4	\$0.00
Dada, Hajira	Worked on American Freight fiscal calendar.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, D. Garg, B. Khanduja, M. Parodi (Deloitte) to discuss status of open audit areas across the audit file.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Bellora, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of open areas across the audit file.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Garg, Divya	Meeting with B. Khanduja, Z. Weston (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Hussain, Sofia	Prepare for the 2/23 fraud brainstorming meeting.	\$0.00	0.2	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Set up journal entry testing on Journal Entry Tool.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review updated National Advertising Fund scoping.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated Wag N Wash Franchising financial statement audit scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with V. Singhal (Deloitte) to finalize Inventory Average Cost - Testing approach.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review memorandum documenting review of predecessor auditor workpapers.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review updated Wag N Wash Franchising revenue analytic testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Document audit opinion considerations memo.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Keast, Elizabeth	Meeting with P. Yadav, V. Singhal, M. Smith, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Perform concluding financial statement analytics for Buddy's component.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Prepare accrued interest workpaper including interest payment testing for FY 2024.	\$0.00	4.1	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, Z. Weston (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, D. Garg, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of open areas across the audit file pertaining to cash and financial analytics.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Khanduja, Bhavya	Email K. Scholes (Franchise Group) to request certain debt amendments and interest payment schedules for FY 24.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on evaluation of misstatements.	\$0.00	2.0	\$0.00
Mabry, Emma	Document application password access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document application change management access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00
Manocha, Semantika	Review lease additions support provided by client.	\$0.00	1.0	\$0.00
Manocha, Semantika	Prepare questions related to operating lease testing to send out to Shimeng (Pet supplies plus).	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/20/2025

Manocha, Semantika	Meeting with P. Yadav, V. Singhal, E. Keast, M. Smith (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease modification testing supports and finalize additions to lease testing follow ups.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to finalize the approach for Inventory Average Cost Testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Perform reconciliation between general ledger and the updated lease detail.	\$0.00	0.3	\$0.00
Manocha, Semantika	Review the supporting documentation for operating lease additions testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Review operating lease modifications testing.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to prepare lease modification and additions testing supports open items and questions.	\$0.00	0.5	\$0.00
Manocha, Semantika	Review trial balance level fluctuations for Pet Supplies Plus concluding analytics.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review store listing information testing considerations.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review group audit scoping considerations.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss sampling from accrued miscellaneous expenses support.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss sampling of American Freight accounts payable and accrued expenses.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review selections for accounts payable and accrued testing workspace.	\$0.00	1.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing group audit scoping considerations.	\$0.00	3.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, D. Garg, B. Khanduja, E. Fitzpatrick (Deloitte) to discuss status of open areas across the audit file.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection sampling approach of accrued expenses for American Freight.	\$0.00	0.3	\$0.00
Peterson, Jack	Document infrastructure admin access control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document retail point user provisioning and deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Set up profiling for journal entry testing in tool for journal entry testing.	\$0.00	3.4	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection sampling approach of accrued expenses for American Freight.	\$0.00	0.3	\$0.00
Sciano, May	Organize staffing assignments for weekly priority tasks.	\$0.00	0.2	\$0.00
Shekhar, Swapnil	Review journal entry testing data reconciliation workpaper.	\$0.00	2.0	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for cost of sales testing.	\$0.00	0.2	\$0.00
Singhal, Vasu	Meeting with E. Keast (Deloitte) to finalize Inventory Average Cost - Testing approach.	\$0.00	0.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Singhal, Vasu	Preparing queries pertaining to leases area to be sent out to the client.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, S. Manocha, E. Keast, M. Smith (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Singhal, Vasu	Assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to finalize the approach for Inventory Average Cost Testing.	\$0.00	0.9	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Supplies Plus Franchise audit.	\$0.00	0.3	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Supplies Plus National Advertising fund audit.	\$0.00	0.2	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Wag N Wash Franchise audit.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with P. Yadav, V. Singhal, E. Keast, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Sood, Abhinav	Work on debt risk assessment analytics.	\$0.00	5.4	\$0.00
Sood, Abhinav	Set up Interest expense substantive testing.	\$0.00	2.3	\$0.00
Sri Priya, Pocha	Review initial data quality checks for American Freight journal entry data.	\$0.00	3.5	\$0.00
Vineyard, Bradley	Review engagement team fraud brainstorming deck used to facilitate fraud brainstorming discussion.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Wag N Wash Other Liabilities testing.	\$0.00	1.4	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00
Walker, Jana	Analyze approach for accounts new to audit scope in FY24 and update scoping and tracking workpapers.	\$0.00	0.2	\$0.00
Walker, Jana	Updated scoping and tracking workpapers in teams.	\$0.00	0.3	\$0.00
Walker, Jana	Analyze approach for accounts new to audit scope in FY24.	\$0.00	0.2	\$0.00
Walker, Jana	Review detail related to parent loans, analyzed and documented results.	\$0.00	0.7	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00
Walker, Jana	Prepare for upcoming meeting with engagement team by accessing connect to view status of open items and updating notes.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Other Liabilities testing.	\$0.00	1.7	\$0.00
Walker, Jana	Update Pet Supplies Plus equity testing workpaper to address review notes.	\$0.00	0.6	\$0.00
Walker, Jana	Perform Wag N Wash Other Assets testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Review financial statement group audit scoping workpaper.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/20/2025

Weston, Zachary	Review cash transactions between Franchise Group and Freedom VCM, Inc. for classification in financial statements.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the equity reconciliation and rollforward from prior year to year end.	\$0.00	1.3	\$0.00
Weston, Zachary	Email K. Scholes (Franchise Group) regarding intercompany and equity elimination questions.	\$0.00	0.2	\$0.00
Weston, Zachary	Review American Freight receivable reconciliation.	\$0.00	0.7	\$0.00
Yadav, Pragati	Prepare Pet Supplies Plus year end concluding analytics.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease disposals testing.	\$0.00	1.5	\$0.00
Yadav, Pragati	Document supports relating to inventory price testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease modification testing supports and finalize additions to lease testing follow ups.	\$0.00	0.8	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to prepare lease modification and additions testing supports open items and questions.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with V. Singhal, E. Keast, M. Smith, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Yadav, Pragati	Draft lease testing follow up queries for L. Fredericks (Deloitte).	\$0.00	1.5	\$0.00
02/21/2025				
Alano, Michelle	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Alas, Brendan	Meeting with M. Sciano, B. Bellora, J. Wintrow, C. Johnson (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Alas, Brendan	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, B. Alas, J. Wintrow, C. Johnson (Deloitte) to discuss American freight audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear notes to property plant and equipment analytic.	\$0.00	5.0	\$0.00
Bellora, Brandon	Reconcile quarter 4 journal entry testing to November trial balance.	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare substantive testing selections for Vitamin shoppe accounts payable.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Collins, Mikaela	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Collins, Mikaela	Review the engagement team's open questions for Zack Weston regarding leases and reporting.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review the legal procedure memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review documentation to support the external legal counsel confirmation selections.	\$0.00	1.4	\$0.00
Collins, Mikaela	Update the property, plant, and equipment guided risk assessment for year end considerations.	\$0.00	0.2	\$0.00
Dada, Hajira	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Donlon, Richard	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the prior year version of the non-routine transaction review control.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the Sylvan Gain on Sale supporting documentation to use in documenting the non-routine transaction review control.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Fitzpatrick, Emily	Update the Non-Routine Transaction Review control based on supporting documentation provided by client.	\$0.00	4.7	\$0.00
Garg, Divya	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Garg, Divya	Address review notes on the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Address review notes on the interest testing workpaper.	\$0.00	1.4	\$0.00
Garg, Divya	Update the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Goldblatt, Joel	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Hussain, Sofia	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on setting up test to be performed and threshold discussion for journal entry testing on Journal Entry Tool.	\$0.00	3.3	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	4.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Jhawar, Rohit	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Johnson, Charles	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Johnson, Charles	Meeting with M. Sciano, B. Bellora, B. Alas, J. Wintrow (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Draft opinion for National Audit Fund financial statements.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Draft opinion for Pet Supplies Plus Franchising financial statements.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Draft opinion for Wag N Wash Franchising financial statements.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Create requests in Connect for credit card receivables testing.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Review new version of financials of Franchise Group for year ended 12/28/2024 shared by Franchise Group and compared it with prior version.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Finalize selections for interest payment, document.	\$0.00	2.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Khanduja, Bhavya	Finalize headcount listing testing pertaining to salary expense substantive analytical procedure.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding debt and interest risk assessment and analytics for year ended 12/28/2024.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Finalize concluding financial statement analytics for Buddy's component.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss testing of accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Kumar, Ravi	Email to Kathleen. B (The Vitamin Shoppe) for legal confirmation.	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Mabry, Emma	Documented application password access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Continued to document application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Review inventory misstatement workpaper.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Manocha, Semantika	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Manocha, Semantika	Finalize the inventory misstatement workpaper.	\$0.00	0.2	\$0.00
Parodi, Carlos	Review group audit scoping workpaper.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review store listing information testing considerations.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review fraud brainstorm PowerPoint slides.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review search for unreported liabilities testing considerations.	\$0.00	2.0	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss testing of accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhavar (Deloitte) on setting up test to be performed and threshold discussion for journal entry testing on Journal Entry Tool.	\$0.00	3.3	\$0.00
Saraogi, Astha	Review revised revenue testing workpaper of Vitamin Shoppe Inc.	\$0.00	1.2	\$0.00
Saraogi, Astha	Review American Freight Salaries expense workpaper.	\$0.00	2.8	\$0.00
Saraogi, Astha	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Sciano, May	Clear notes on the summary of practice alerts.	\$0.00	0.3	\$0.00
Sciano, May	Clear notes on the understanding the entity risk assessment.	\$0.00	1.3	\$0.00
Sciano, May	Addressed partner comments on materiality assessment.	\$0.00	1.5	\$0.00
Sciano, May	Review the non-routine transaction control.	\$0.00	0.3	\$0.00
Sciano, May	Clear notes on the Q1/Q2 journal entry testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with B. Bellora, B. Alas, J. Wintrow, C. Johnson (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information prepared by entity testing.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for revenue testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for inventory testing.	\$0.00	0.2	\$0.00
Singhal, Vasu	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Smith, Matthew	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Smith, Matthew	Review other asset and other liability selections for Pet Supplies Franchise audit.	\$0.00	0.9	\$0.00
Smith, Matthew	Review other asset and other liability selections for Wag N Wash Franchise audit.	\$0.00	1.4	\$0.00
Smith, Matthew	Review draft staff communications related to other asset / liability testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Perform equity testing for Pet Supplies Plus standalone audit.	\$0.00	1.3	\$0.00
Sood, Abhinav	Discussion with A. Sood (Deloitte) regarding debt and interest risk assessment and analytics for year ended 12/28/2024.	\$0.00	2.0	\$0.00
Sood, Abhinav	Work on debt guided risk assessment.	\$0.00	1.7	\$0.00
Sood, Abhinav	Work on workpaper American Freight salaries expense testing.	\$0.00	1.7	\$0.00
Sood, Abhinav	Work on debt analytics workpaper.	\$0.00	4.1	\$0.00
Sood, Abhinav	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Steffens, Marilyn	Meeting with B. Vineyard, Z. Weston, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Thomas, Ronnie	Journal entry testing of Freedom Pet Supplies Plus.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Vineyard, Bradley	Meeting with Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Walker, Jana	Update audit scoping file formulas.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus equity reconciliation testing.	\$0.00	1.3	\$0.00
Walker, Jana	Review support provided on Deloitte Connect for client status meeting.	\$0.00	0.3	\$0.00
Walker, Jana	Organize workspaces to categorize workpapers and structured data by associated audit.	\$0.00	0.6	\$0.00
Walker, Jana	Review support provided by client on Deloitte Connect for payable testing.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Wag N Wash Other Assets testing.	\$0.00	0.8	\$0.00
Walker, Jana	Equity testing; review rollforward uploaded within connect by client.	\$0.00	0.4	\$0.00
Walker, Jana	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Walker, Jana	Update connect request to include account and company code.	\$0.00	0.7	\$0.00
Weston, Zachary	Review Franchise Group intercompany activity and impact to equity statement.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with B. Vineyard, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Weston, Zachary	Review American Freight trial balance as of January 2025 compared to December 2024.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Wintrow, Jonathan	Meeting with M. Sciano, B. Bellora, B. Alas, C. Johnson (Deloitte) to discuss American freight audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by the entity testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease expense testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease rollforward testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Yadav, Pragati	Perform inventory substantive analytics testing workpaper.	\$0.00	2.0	\$0.00
Zaorski, Michal	Review vendor allowances testing workbook.	\$0.00	1.5	\$0.00
Zaorski, Michal	Meeting with B. Vineyard, Z. Weston, M. Steffens, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
02/22/2025				
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Singhal, Vasu	Prepare queries pertaining to inventory area to be sent out to the client.	\$0.00	0.1	\$0.00
Smith, Matthew	Review equity testing for pet supplies plus standalone audit.	\$0.00	1.8	\$0.00
02/24/2025				
Alas, Brendan	Set up reporting package tie out to the trial balance.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update legal selection for conflict of interest considerations.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss quantitative and qualitative considerations for guided risk assessment related to going concern.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare going concern guided risk assessment based on considerations from meeting with M. Sciano (Deloitte).	\$0.00	3.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Create vendor payment selection from vitamin shoppe vendor payment listing for subsequent disbursement testing.	\$0.00	2.1	\$0.00
Collins, Mikaela	Respond to team email (M. Sciano and Z. Weston - Deloitte) regarding status of the audit engagement.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Dakshesh, Chitta	Prepare journal entry dashboard for Q1Q4 FY24 Freedom Pet Supplies.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Format and prepare the data specialists deliverables for journal entry testing.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update significant accounts on the Franchise Group consolidated leadsheet with references to applicable testing in the audit file.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group consolidated leadsheet for the updated trial balance per group scoping.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the design and implementation section of the non-routine transaction control card.	\$0.00	1.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Fitzpatrick, Emily	Select individual invoices for Franchise Group professional fees testing from selection support.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Email J. Buckley, H. Singh (client) with invoice support for professional fees testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the analysis paragraphs in the non-significant account workpaper for software.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Calculate the total debit balance of the accounts payable accounts at the Vitamin Shoppe component.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussed with B. Khanduja (Deloitte) regarding changes to be made to interest expense amounts based on revised schedule from client.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00
Garg, Divya	Review the financing fees testing workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Review the accrued interest workpaper.	\$0.00	1.3	\$0.00
Hammond, Jazzmaine	Document inventory control testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare journal entry deliverable workpaper.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Continue to prepare journal entry deliverable workpaper.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare Test 3- "Unrelated account" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for profile setup for test 3- "Unrelated account" in journal entry testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Review updated testing status tracker.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding testing approach of franchising long-term assets and liabilities.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with D. McNamara (Pet Supplies Plus), M. Steffens (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, M. Smith (Deloitte).	\$0.00	0.4	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus consolidated stand alone audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Close notes on The National Audit Fund (legal entity name) audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Close notes on Wag N Wash Franchising, LLC (legal entity name) audit opinion.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updates to Wag N Wash scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus Franchising, LLC (legal entity name) audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare agenda for audit status update meeting with client.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus), M. Smith (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding changes to be made to interest expense amounts based on revised schedule from client.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Khanduja, Bhavya	Prepare summary for debt agreements in debt workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update accrued Interest workpaper.	\$0.00	4.5	\$0.00
Khanduja, Bhavya	Update impairment documentation in Buddy's concluding analytics workpaper.	\$0.00	1.3	\$0.00
Khanduja, Bhavya	Update Buddy's concluding analytics workpaper.	\$0.00	1.9	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Kumar, Ravi	Close notes on understanding the entity guided risk assessment.	\$0.00	1.0	\$0.00
Lnu, Simran	Document Vitamin Shoppe revenue testing.	\$0.00	3.0	\$0.00
Mabry, Emma	Analyze submitted evidence and documented application user access review access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document Vitamin shoppe segregation of duties memos.	\$0.00	4.0	\$0.00
Manocha, Semantika	Prepare lease testing working paper performing substantive analytical procedures on type of activities within lease rollforward like payments, expense.	\$0.00	2.2	\$0.00
Manocha, Semantika	Prepare lease testing working paper testing additions to leases.	\$0.00	1.8	\$0.00
Manocha, Semantika	Prepare lease testing working paper - testing modifications/remeasurements of leases.	\$0.00	2.9	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss leases and inventory testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Prepare lease testing working paper performing reconciliations to general ledger.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss leases modification testing selections.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable selections to be made for American Freight.	\$0.00	0.6	\$0.00
Peterson, Jack	Document WMS change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document Retail Point admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhavar (Deloitte) for profile setup for test 3- "Unrelated account" in journal entry testing.	\$0.00	1.9	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss accounts payable selections to be made for American Freight.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss quantitative and qualitative considerations for guided risk assessment related to going concern.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Sciano, May	Develop testing approach for Vitamin Shoppe search for unrecorded liabilities test.	\$0.00	1.0	\$0.00
Shekhar, Swapnil	Review workpapers for data specialist procedures performed for journal entry testing.	\$0.00	2.0	\$0.00
Singhal, Vasu	Perform review of inventory working papers.	\$0.00	0.7	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss leases and inventory testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss leases modification testing selections.	\$0.00	0.8	\$0.00
Smith, Matthew	Discussion with S. Joseph (Pet Supplies Plus), E. Keast (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00
Smith, Matthew	Review cash testing performed by Pet Supplies Plus internal audit, including summarizing questions and comments.	\$0.00	3.4	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding credit card receivables testing.	\$0.00	0.6	\$0.00
Smith, Matthew	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, E. Keast (Deloitte).	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding testing approach of franchising long-term assets and liabilities.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Meeting with D. McNamara (Pet Supplies Plus), E. Keast (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Steffens, Marilyn	Review opinion for Pet Supplies Franchising audit.	\$0.00	2.1	\$0.00
Steffens, Marilyn	Review substantive testing workpapers for revenue.	\$0.00	1.6	\$0.00
Steffens, Marilyn	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast, M. Smith (Deloitte).	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash Franchise Accounts Payable testing - pull support and uploading clarification for client to connect.	\$0.00	0.3	\$0.00
Walker, Jana	Close notes in Accrued Expense testing workpaper.	\$0.00	0.1	\$0.00
Walker, Jana	Pet Supplies Plus Franchise AP testing - pull support and uploading clarification for client to connect.	\$0.00	0.4	\$0.00
Walker, Jana	Close notes within equity testing workpaper.	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with M. Parodi, Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review legal expense to understand what firms are used for what cases.	\$0.00	0.2	\$0.00
02/25/2025				
Alas, Brendan	Profiled journal entries for further testing.	\$0.00	9.2	\$0.00
Alas, Brendan	Reconcile journal entry population.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update quantitative risk factors in going concern guided risk assessment.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Bellora, Brandon	Reconcile vendor payment listing to subsequent disbursement bank statements.	\$0.00	4.0	\$0.00
Collins, Mikaela	Clear review notes within the legal letter template to be used for external counsel confirmations.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review Vitamin Shoppe depreciation expense testing.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review the company's goodwill and intangible asset process narrative.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review Vitamin Shoppe property, plant and equipment selection support.	\$0.00	0.3	\$0.00
Dakshesh, Chitta	Prepare procedure memorandum for Q1Q4 FY24 Freedom Pet Supplies.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Close review notes on the documentation of engagement quality review workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Review the non-routine transaction control card for open comments.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the American Freight other general operating expense substantive testing for gain/loss on sale of assets expectation.	\$0.00	1.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Fitzpatrick, Emily	Revise substantive testing on American Freight professional, bank fees, and insurance expenses to remove store count.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debtor in possession financing substantive analytical procedure approach.	\$0.00	1.8	\$0.00
Garg, Divya	Address review notes in the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the debt testing workpaper.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discuss with M. Zaorski, M. Parodi, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with M. Zaorski, S. Lnu, A. Saraogi (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing workpaper for current year.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare journal entry testing workpaper for current year.	\$0.00	4.1	\$0.00
Jhawar, Rohit	Profile setup for Test 4- "Debits to Revenue" in journal entry testing.	\$0.00	2.9	\$0.00
Jones, Brandon	Discussion with M. Steffens, E. Keast (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with B. Jones, M. Steffens (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding timing of report issuances.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Discussion with M. Smith, J. Walker (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with K. Barrett, A. Vecchioni (client), M. Steffens, M. Smith (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Perform journal entry testing profiling.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debtor in possession financing substantive analytical procedure approach.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss areas to be completed file pertaining to cash and financial analytics.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare summary of people who have not signed independence in the current year in file.	\$0.00	1.5	\$0.00
Kumar, Ravi	Discuss with R. Jhawar, M. Zaorski, M. Parodi, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review trial balance of Vitamin Shoppe.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Lnu, Simran	Discuss with R. Jhawar, M. Zaorski, M. Parodi, R. Kumar (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Lnu, Simran	Prepare audit board open request tracker.	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with M. Zaorski, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Mabry, Emma	Review in scope SOC 1 reports and documented the corresponding memo.	\$0.00	4.0	\$0.00
Manocha, Semantika	Work on lease testing working paper.	\$0.00	2.1	\$0.00
Manocha, Semantika	Prepare a listing of open items to Shimeng (Pet supplies) for areas such as leases, inventory.	\$0.00	0.4	\$0.00
Manocha, Semantika	Work on Pet Supplies Plus concluding analytics which involved analyzing the general ledger account level fluctuations per the established threshold.	\$0.00	2.2	\$0.00
Manocha, Semantika	Work on Pet Supplies Plus Concluding analytics which involved setting up the workpaper per the latest changes in the general ledger accounts.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, B. Khanduja, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Parodi, Carlos	Discuss with R. Jhawar, M. Zaorski, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Peterson, Jack	Documented retail point passwords control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document WMS change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Meeting with M. Zaorski, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Saraogi, Astha	Discussion with D .Garg, B. Khanduja (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review summary of amendments made to debt agreements.	\$0.00	2.0	\$0.00
Saraogi, Astha	Read debt footnotes in Franchise FY2023 annual report.	\$0.00	1.5	\$0.00
Saraogi, Astha	Meeting with B. Bellora, E. Fitzpatrick, B. Khanduja, M. Parodi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss overall audit status.	\$0.00	0.7	\$0.00
Sciano, May	Meeting with B. Khanduja, B. Bellora, M. Parodi, Z. Weston, A. Saraogi, E. Fitzpatrick (Deloitte) to discuss weekly tasks completed.	\$0.00	0.5	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Sciano, May	Develop testing approach for American Freight search for unrecorded liabilities testing.	\$0.00	1.6	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Smith, Matthew	Posted property plant and equipment testing selections on Deloitte Connect.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Smith, Matthew	Prepare Pet Supplies Plus franchising audit financial statement scoping workpaper.	\$0.00	2.3	\$0.00
Smith, Matthew	Prepare Wag N Wash franchising audit financial statement scoping workpaper.	\$0.00	3.2	\$0.00
Smith, Matthew	Discussion with K. Barrett, A. Vecchioni (client), M. Steffens, E. Keast (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Smith, Matthew	Equity testing updates and closing notes based on discussions.	\$0.00	2.3	\$0.00
Smith, Matthew	Discussion with E. Keast, J. Walker (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Sri Priya, Pocha	Review manual journal entries to revenue for American Freight.	\$0.00	3.5	\$0.00
Steffens, Marilyn	Discussion with K. Barrett, A. Vecchioni (client), E. Keast, M. Smith (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding timing of all report issuances.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Discussion with B. Jones, E. Keast (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Review opinion for Wag N Wash franchise.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Review cash workpaper.	\$0.00	3.1	\$0.00
Thomas, Ronnie	Transaction analysis review on Freedom American Freight.	\$0.00	2.0	\$0.00
Vineyard, Bradley	Review overall audit planning memorandum.	\$0.00	0.4	\$0.00
Walker, Jana	Discussion with E. Keast, M. Smith (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Weston, Zachary	Review scoping workpaper with 2024 balances.	\$0.00	1.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Weston, Zachary	Meeting with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss areas to be completed file pertaining to cash and financial analytics.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with K. Scholes, J. Arsenault (FRG), M. Sciano (Deloitte) to discuss audit status and open items.	\$0.00	0.5	\$0.00
Weston, Zachary	Review updated American Freight general ledger accounts.	\$0.00	1.1	\$0.00
Zaorski, Michal	Discuss with R. Jhawar, M. Parodi, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Zaorski, Michal	Meeting with S. Lnu, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
02/26/2025				
Alas, Brendan	Document journal entry considerations and testing.	\$0.00	6.0	\$0.00
Alas, Brendan	Discuss with J. Wintrow (Deloitte) regarding American Freight journal entry testing and review journal entry profiling workpaper.	\$0.00	0.7	\$0.00
Bellora, Brandon	Prepare subsidiary reporting package control for fiscal year 2024 considerations.	\$0.00	2.5	\$0.00
Bellora, Brandon	Reconcile interim journal entry testing variance to prior year misstatement.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to review the reconciliation of subsequent disbursement payments to bank statements for accrued expense testing.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/26/2025

Bellora, Brandon	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare vitamin shoppe depreciation analytic using updated scoping considerations.	\$0.00	3.1	\$0.00
Collins, Mikaela	Clear review notes on the operating lease asset guided risk assessment.	\$0.00	0.3	\$0.00
Collins, Mikaela	Clear review notes on Vitamin Shoppe depreciation expense testing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review client provided support for Vitamin Shoppe Property, Plant, and Equipment selections.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update the company's goodwill and intangible asset process narrative.	\$0.00	0.2	\$0.00
Dakshesh, Chitta	Prepare Journal Entry Dashboard for Q1Q4 FY24 Freedom AF.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Review journal entry data checking the line counts and identifying where the split is happening in the data.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Franchise Group management representation letter to the embedded version in the audit file.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Update the "using the work of internal auditors and other" policy card for current year considerations.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the tax guided risk assessment analytic with final trial balance numbers.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the analysis paragraphs within the tax guided risk assessment analytic workpaper.	\$0.00	2.5	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte), K. Scholes, A. Ficken (Franchise Group) to discuss debt agreements related queries.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss changes in Franchise Group scoping as of year end.	\$0.00	1.5	\$0.00
Garg, Divya	Meeting with K. Scholes, A. Finke (Franchise Group), Z. Weston (Deloitte) regarding debt accounting questions.	\$0.00	0.5	\$0.00
Garg, Divya	Update the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare journal entry testing workpaper for current year.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Review Test 6- "closing entries" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Profile setup for Test 9- "entries with keywords" in journal entry testing.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) regarding profile setup for Test 6- "closing entries" in journal entry testing.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Discussion with N. Burkhart (Grant Thornton), M. Steffens (Deloitte) regarding franchising audits & predecessor auditor procedures.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update predecessor auditor workpaper review memo.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with V. Singhal, S. Manocha, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with K. Barrettm, T. Vecchioni (Pet Supplies Plus) regarding accounting for lease modification.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss fixed assets additions testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Complete vendor listing name search testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Perform journal entry testing selection of entries for further testing.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss changes in Franchise Group scoping as of year end.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Sent independence confirmation email to confirm independence from individuals who had not confirmed independence in Omnia.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Setup independence workpaper for current year.	\$0.00	2.6	\$0.00
Khanduja, Bhavya	Perform substantive analytical procedure on salaries and wages expense for current year for Franchise Group.	\$0.00	2.6	\$0.00
Khanduja, Bhavya	Setup salaries expense workpaper for current year for Franchise Group.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Sent out selections for bonus expense testing for Franchise Group.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte), K. Scholes, A. Ficken (Franchise Group) to discuss debt agreements related queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Finalize the list of people to whom independence confirmation email has to be sent.	\$0.00	1.5	\$0.00
Kumar, Ravi	Email M. Zaorski, R. Jhavar (Deloitte) regarding overall pending items in the file.	\$0.00	0.5	\$0.00
Kumar, Ravi	Close review notes on distribution center inventory cycle counts.	\$0.00	2.0	\$0.00
Lnu, Simran	Update journal entry adjustment workpaper.	\$0.00	2.5	\$0.00
Lnu, Simran	Update headcount information provided by entity testing workpaper.	\$0.00	3.5	\$0.00
Lnu, Simran	Tie back the testing workpapers as per the lead sheet.	\$0.00	1.5	\$0.00
Mabry, Emma	Document the Understanding the information technology environment memo.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Mabry, Emma	Document application new user access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Process supports for open items for year-end testing related to store inventory average price.	\$0.00	1.9	\$0.00
Manocha, Semantika	Clear notes in inventory average price testing workpapers.	\$0.00	1.9	\$0.00
Manocha, Semantika	Meeting with V. Singhal, E. Keast, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss client provided lease supports and related roll forward.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to understand fluctuations in operating expenses analytics testing.	\$0.00	0.6	\$0.00
Manocha, Semantika	Reconcile the quarterly trial balance data to better analyze the year over year fluctuation in general ledger account balances.	\$0.00	1.5	\$0.00
Manocha, Semantika	Clear notes for Pet Supplies Plus analytics.	\$0.00	1.6	\$0.00
Manocha, Semantika	Test details over additions for operating leases.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to understand the total number of stores under franchise and corporate owned for use in analytics testing.	\$0.00	0.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review the reconciliation of subsequent disbursement payments to bank statements for accrued expense testing.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss reconciliation of subsequent disbursement detail provided for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Peterson, Jack	Document Azure AD admin control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document WMS admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review debt confirmations.	\$0.00	1.5	\$0.00
Saraogi, Astha	Update summary of amendments made to debt agreements.	\$0.00	1.0	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) regarding profile setup for Test 6-"closing entries" in journal entry testing.	\$0.00	1.6	\$0.00
Sciano, May	Review support for accounts payable and accrued to assess whether there is an applicable change in testing approach.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss reconciliation of subsequent disbursement detail provided for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Sciano, May	Review overall audit quality for year-end audit procedures.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review financial statement concluding analytics workpaper.	\$0.00	1.4	\$0.00
Singhal, Vasu	Review financial statement reporting package.	\$0.00	0.5	\$0.00
Singhal, Vasu	Clear review notes on Inventory workpaper.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to understand fluctuations in analytics testing.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Manocha, E. Keast, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss client provided lease supports and related rollforward.	\$0.00	0.5	\$0.00
Smith, Matthew	Review updated property plant and equipment testing.	\$0.00	4.3	\$0.00
Smith, Matthew	Meeting with E. Keast (Deloitte) to discuss fixed assets additions testing.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with V. Singhal, E. Keast, S. Manocha (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Smith, Matthew	Update the Wag N wash franchise scoping file to reflect updated scoping conclusions made.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Discussion with N. Burkhart (Grant Thornton), E. Keast (Deloitte) regarding franchising audits & predecessor auditor procedures.	\$0.00	0.3	\$0.00
Weston, Zachary	Review debt amendments during 2024 for accounting implications.	\$0.00	1.2	\$0.00
Weston, Zachary	Review debt rollforward workpaper for 2024.	\$0.00	1.4	\$0.00
Weston, Zachary	Meeting with K. Scholes, A. Finke (Franchise Group), D. Garg (Deloitte) regarding debt accounting questions.	\$0.00	0.4	\$0.00
Weston, Zachary	Review scoping workpaper with 2024 balances.	\$0.00	0.9	\$0.00
Wintrow, Jonathan	Discuss with B. Alas (Deloitte) regarding American Freight journal entry testing and review journal entry profiling workpaper.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to understand the total number of stores under franchise and corporate owned for use in analytics testing.	\$0.00	0.2	\$0.00
02/27/2025				
Alas, Brendan	Review journal entry documentation.	\$0.00	3.8	\$0.00
Alas, Brendan	Tie out reporting package to the trial balance.	\$0.00	1.2	\$0.00
Bellora, Brandon	Update entity level control of ethics hotline for year end support.	\$0.00	2.0	\$0.00
Bellora, Brandon	Add updated legal confirms to vitamin shoppe current year file.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, M. Collins (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss questions on accounts payable accrued expense testing workpaper and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Bellora, Brandon	Document tax related variance in vitamin shoppe test of details procedure.	\$0.00	3.4	\$0.00
Collins, Mikaela	Review project plan to gain an understanding of status and team priorities.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00
Dada, Hajira	Summarize data for journal entry testing.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Extract Revenue Details for Q1Q4 FY24 Freedom AF.	\$0.00	3.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Fitzpatrick, Emily	Continue to update the fraud brainstorming discussion template with notes taken during the meeting.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Update the fraud brainstorming discussion template with notes taken during the meeting.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Assess the corporate structure & investment companies online export for differences compared to the prior year version.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Compare the October organizational chart to the November organizational chart to look for changes in the organization.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the American Freight mapping of accounts for substantive testing for selling, general, and administrative expenses.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss questions on workpapers in queues, specifically accrued expense testing and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Garg, Divya	Continue to update the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Prepare the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) Franchise Group scoping workpaper and the variation analysis in financial statement line items.	\$0.00	2.1	\$0.00
Garg, Divya	Meeting with Z. Weston (Deloitte) regarding comments in scoping workpaper.	\$0.00	0.4	\$0.00
Jhawar, Rohit	Prepare Test 10- "Entries with Round numbers" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Jhawar, Rohit	Extract samples for testing journal entry in detail.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Profile setup for Test 11- "Duplicate Entry" in journal entry testing on Cortex dashboard.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for Profile Setup for Test 10- a "Journal entry with Round Numbers" and b. "Entries with Recurring ending digits in Journal entry testing on Cortex dashboard.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Pet Supplies Plus franchising audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Wag n Wash franchising audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for National Advertising Fund audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Pet Supplies Plus consolidated audit.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding property, plant, & equipment testing approach.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) Franchise Group scoping workpaper and the variation analysis in financial statement line items.	\$0.00	2.1	\$0.00
Khanduja, Bhavya	Update independence workpaper based on the responses received over independence confirmation email.	\$0.00	1.2	\$0.00
Mabry, Emma	Document the general risk assessments for in scope applications and infrastructures.	\$0.00	4.0	\$0.00
Manocha, Semantika	Process supports for open items for additions testing for operating leases.	\$0.00	2.2	\$0.00
Manocha, Semantika	Incorporate changes in Pet Supplies Plus concluding analytic procedures.	\$0.00	0.5	\$0.00
Manocha, Semantika	Work lease testing working paper, testing modifications/remeasurements of leases.	\$0.00	3.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Manocha, Semantika	Continue to work lease testing working paper, performing substantive analytical procedures.	\$0.00	1.1	\$0.00
Manocha, Semantika	Work lease testing working paper, performing test of details and substantive analytical procedures.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss open items related to Inventory Testing, Revenue and Cost of Sales Testing and Operating Lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss questions on workpapers in queues, specifically accrued expense testing and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to assess ways to maintain audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Peterson, Jack	Document WMS admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review Franchise scoping workpaper.	\$0.00	2.0	\$0.00
Saraogi, Astha	Discussion with R. Jhavar (Deloitte) for Profile Setup for Test 10- a "Journal entry with Round Numbers" and b. "Entries with Recurring ending digits in Journal entry testing on Cortex dashboard.	\$0.00	2.4	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to assess ways to maintain audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Sciano, May	Review support provided by Vitamin Shoppe team to assess testing approach for specific accrued expense accounts.	\$0.00	1.8	\$0.00
Sciano, May	Review the internal audit guidance and updated documentation of testing approach.	\$0.00	1.2	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss open items related to Inventory Testing, Revenue and Cost of Sales Testing and Operating Lease testing.	\$0.00	0.5	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding property, plant, & equipment testing approach.	\$0.00	0.3	\$0.00
Sri Priya, Pocha	Extracted the revenue account summary for American Freight and the transaction analysis dashboard for American Freight.	\$0.00	2.0	\$0.00
Weston, Zachary	Meeting with J. Arsenault, E. Seeton (Franchise Group) to discuss Vitamin Shoppe long term incentive plan.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with D. Garg (Deloitte) regarding comments in scoping workpaper.	\$0.00	0.4	\$0.00
02/28/2025				
Alas, Brendan	Perform cycled based risk assessment on cost of sales.	\$0.00	4.6	\$0.00
Alas, Brendan	Perform cycled based risk assessment on revenue.	\$0.00	5.5	\$0.00
Bellora, Brandon	Prepare consolidated listing of year to date journal entry detail for management override considerations.	\$0.00	4.1	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.3	\$0.00
Bellora, Brandon	Prepare right of use asset guided risk assessment using year end roll forward.	\$0.00	3.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Brodsky, Michael	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Brodsky, Michael	Prepare for the Franchise Group fraud brainstorming discussion.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with B. Brandon (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the internal fair value specialist scoping memorandum related to valuation measurements.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review company's goodwill and indefinite lived intangibles asset impairment memo.	\$0.00	0.6	\$0.00
Dada, Hajira	Summarize data for journal entry testing.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Review the consolidated leadsheet against group scoping for changes to year-end financials.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Review the identification of affiliates workpaper for changes in the entity's organizational tree.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the year-end analytics packages to explain changes in income tax expense/receivable.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review supporting documentation for the salaries and payroll benefit expense testing.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Add an impairment analytic assessment tab to the property, plant, and equipment analytics workpaper.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Fitzpatrick, Emily	Set up new goodwill and tradename impairment analysis template with industry comparison analysis.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update final component revenue numbers in the key performance indicators workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Prepare the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Review the accrued interest workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Continue to prepare the debt testing workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Continue to prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for profile setup for Test 5- "Seldom Users" in journal entry testing.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Prepare journal entry testing deliverable for current year.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Prepare Test 5- "Seldom Users" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Document journal entry testing selection for current year.	\$0.00	3.9	\$0.00
Keast, Elizabeth	Update royalties revenue testing for Wag N Wash franchising audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update accrued salaries & wages testing workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding property, plant and equipment testing extrapolation approach.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Call with K. Barrett, S. Pakulski, B. Kindernay (Pet Supplies Plus) to discuss accounts payable testing approach.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Kumar, Ravi	Work on audit summary memorandum workpaper.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor incentives testing workpaper.	\$0.00	1.0	\$0.00
Mabry, Emma	Review application user termination access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document application password access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss review notes on lease testing.	\$0.00	0.7	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) review notes in lease substantive workpapers.	\$0.00	0.4	\$0.00
Manocha, Semantika	Work on lease testing working paper, performing test of details.	\$0.00	0.5	\$0.00
Manocha, Semantika	Clear review comments in lease testing work papers (substantive analytical procedures).	\$0.00	2.4	\$0.00
Manocha, Semantika	Clear review comments in lease testing work papers (test of detail procedures).	\$0.00	2.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss workpapers to be completed for the day.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss open testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Peterson, Jack	Document Azure AD user deprovisioning control.	\$0.00	4.0	\$0.00
Peterson, Jack	Continue to document Azure AD user deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) for profile setup for Test 5- "Seldom Users" in journal entry testing.	\$0.00	1.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Sciano, May	Update accounting engagement tool system for firm guidelines.	\$0.00	0.3	\$0.00
Sciano, May	Review journal entry testing approach for OpCos.	\$0.00	0.7	\$0.00
Sciano, May	Review audit testing plan as compared to items provided by client to adjust planned weekly assignments.	\$0.00	0.8	\$0.00
Sciano, May	Review status of testing provided by internal audit team.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss testing status for areas which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Sciano, May	Review technical accounting memorandum on certain lease guarantee disclosure and amount provided by management.	\$0.00	1.0	\$0.00
Sciano, May	Review the internal audit guidance and updated documentation of testing approach.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss workpapers to be completed for the day.	\$0.00	0.7	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) review notes in lease substantive workpapers.	\$0.00	0.4	\$0.00
Singhal, Vasu	Continue to review lease substantive testing workpaper.	\$0.00	0.9	\$0.00
Singhal, Vasu	Review lease substantive testing workpaper.	\$0.00	1.0	\$0.00
Singhal, Vasu	Continue to review lease substantive testing workpaper.	\$0.00	0.5	\$0.00
Singhal, Vasu	Assess engagement status including Omnia file project plan.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss review notes on lease testing.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

02/28/2025

Smith, Matthew	Discussion with E. Keast (Deloitte) regarding property, plant and equipment testing extrapolation approach.	\$0.00	0.5	\$0.00
Sri Priya, Pocha	Prepare American Freight journal entry testing for management override.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Discussion with K. Barrett, T. Vecchioni (Pet Supplies Plus) regarding accounting for lease modification.	\$0.00	0.4	\$0.00

Subtotal for Financial Statement Audit and Related Services:			2,443.4	\$0.00
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Firm Retention

02/06/2025

Keast, Elizabeth	Prepare Pet Supplies Plus franchising audits engagement letter for issuance.	\$970.00	0.7	\$679.00
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02/07/2025

Keast, Elizabeth	Prepare and send franchising and National Advertising Fund audits engagement letter for signature.	\$970.00	0.4	\$388.00
Walker, Jana	Drafted the Pet Supplies Plus Franchising and National Advertising Fund Audit Engagement letter.	\$615.00	0.3	\$184.50

02/20/2025

Vineyard, Bradley	Review supplemental declaration authorizing the retention of Deloitte & Touche LLP as independent auditors with respect to Pet Supplies Plus Franchise Disclosure Document engagement.	\$980.00	0.2	\$196.00
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Subtotal for Firm Retention:			1.6	\$1,447.50
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Out of Scope Services

02/01/2025

Steffens, Marilyn	Analyze risk assessment and consultation as it relates to going concern and bankruptcy.	\$980.00	0.9	\$882.00
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Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/03/2025				
Bellora, Brandon	Prepare badcock receivables testing workpaper.	\$615.00	3.9	\$2,398.50
Bellora, Brandon	Update legal confirmations for bankruptcy consideration.	\$615.00	4.0	\$2,460.00
Fitzpatrick, Emily	Create the manual confirmation for the debtor in possession new money term loans.	\$615.00	0.8	\$492.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding valuation analysis performed by third-party due to bankruptcy, and audit implications of valuation.	\$970.00	0.8	\$776.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss scoping and testing approach for liabilities subject compromise.	\$740.00	0.7	\$518.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss scoping and testing approach for liabilities subject compromise.	\$845.00	0.7	\$591.50
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding valuation analysis performed by third-party due to bankruptcy, and audit implications of valuation.	\$980.00	0.8	\$784.00
02/06/2025				
Parodi, Carlos	Review scoping for liabilities subject to compromise.	\$740.00	1.1	\$814.00
02/07/2025				
Parodi, Carlos	Review selections for liabilities subject to compromise testing.	\$740.00	1.3	\$962.00
02/10/2025				
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Steffens (Deloitte) regarding liabilities subject to compromise.	\$970.00	0.3	\$291.00
Parodi, Carlos	Review liability subject to compromise accounts payable details.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with J. Buckley, H. Singh (external - internal audit) to discuss liability subject to compromise accounts payable.	\$740.00	0.5	\$370.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/10/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection scoping for testing of liabilities subject to compromise.	\$740.00	0.6	\$444.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection scoping for testing of liabilities subject to compromise.	\$845.00	0.6	\$507.00
Sciano, May	Meeting with Z. Weston (Deloitte), J. Arsenault, K. Scholes (FRG), S. Deravin, G. Leno (EY) to discuss bankruptcy topics including lease classification, liabilities subject to compromise matters, Conn's lease guarantee.	\$845.00	1.1	\$929.50
Steffens, Marilyn	Discussion with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) regarding liabilities subject to compromise.	\$980.00	0.3	\$294.00
Weston, Zachary	Meeting with M. Sciano (Deloitte), J. Arsenault, K. Scholes (FRG), S. Deravin, G. Leno (EY) to discuss bankruptcy topics including lease classification, liabilities subject to compromise matters, Conn's lease guarantee.	\$980.00	1.1	\$1,078.00
02/11/2025				
Barton, Christopher	Research liabilities subject to compromise to assess if deferred tax liabilities should be included.	\$980.00	0.6	\$588.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) regarding goodwill preliminary valuation analysis results.	\$970.00	0.3	\$291.00
Parodi, Carlos	Continue to review liabilities subject to compromise scoping.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review liabilities subject to compromise scoping.	\$740.00	3.8	\$2,812.00
Parodi, Carlos	Meeting with J. Buckley (Vitamin Shoppe) to discuss liability subject to compromise reconciliations.	\$740.00	0.5	\$370.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/11/2025				
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) regarding goodwill preliminary valuation analysis results.	\$980.00	0.3	\$294.00
02/12/2025				
Collins, Mikaela	Discuss with Z. Weston (Deloitte) testing approach for liabilities subject to compromise testing buckets, right of use asset impairment, and planned testing approach for leases & Goodwill Impairment.	\$845.00	0.6	\$507.00
Keast, Elizabeth	Call with M. Steffens, Z. Weston (Deloitte) regarding goodwill preliminary valuation results, and going concern consultation.	\$970.00	0.7	\$679.00
Parodi, Carlos	Review liability subject to compromise scoping.	\$740.00	3.0	\$2,220.00
Weston, Zachary	Discuss with M. Collins (Deloitte) testing approach for liabilities subject to compromise testing buckets, right of use asset impairment, and planned testing approach for leases & Goodwill Impairment.	\$980.00	0.6	\$588.00
Weston, Zachary	Review draft Pet Supplies Plus goodwill valuation and impairment calculation.	\$980.00	0.7	\$686.00
Weston, Zachary	Call with M. Steffens, E. Keast (Deloitte) regarding goodwill valuation results and going concern consultation.	\$980.00	0.7	\$686.00
Weston, Zachary	Review liabilities to subject to compromise mapping of general ledger accounts.	\$980.00	0.4	\$392.00
02/13/2025				
Egea, Silvana	Read Ernst & Young LLP goodwill valuation report to assess scope.	\$970.00	0.5	\$485.00
Keast, Elizabeth	Develop testing plan for liabilities subject to compromise accounts.	\$970.00	2.1	\$2,037.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss year-end scoping over liabilities subject to compromise.	\$740.00	0.5	\$370.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/13/2025				
Parodi, Carlos	Review scoping for liabilities subject to compromise testing.	\$740.00	3.1	\$2,294.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss year-end scoping over liabilities subject to compromise.	\$845.00	0.5	\$422.50
Sciano, May	Summarize liabilities subject to compromise scoping.	\$845.00	0.4	\$338.00
Sciano, May	Organize Vitamin Shoppe liabilities subject to compromise population and make selections.	\$845.00	2.6	\$2,197.00
Walker, Jana	Made selections from subledger detail for liabilities subject to compromise as a result of bankruptcy.	\$615.00	0.7	\$430.50
Walker, Jana	Updated audit scoping for Liabilities Subject to Compromise accounts.	\$615.00	0.4	\$246.00
Weston, Zachary	Email to internal fair value specialists (S. Egea Deloitte) with information on Pet Supplies Plus, Vitamin Shoppe, and Buddy's goodwill impairment analysis for testing in the current year.	\$980.00	0.1	\$98.00
Weston, Zachary	Review draft Pet Supplies Plus and Vitamin Shoppe goodwill impairment analyses performed by third party.	\$980.00	1.2	\$1,176.00
02/14/2025				
Parodi, Carlos	Review scoping for liabilities subject to compromise.	\$740.00	0.8	\$592.00
Weston, Zachary	Call with J. Arsenault (FRG), A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on goodwill impairment recognition.	\$980.00	0.4	\$392.00
02/15/2025				
Walker, Jana	Made selections from subledger detail for liabilities subject to compromise as a result of bankruptcy.	\$615.00	0.6	\$369.00
02/17/2025				
Bambroo, Sahil	Draft scoping memo for the goodwill impairment testing to be performed.	\$615.00	1.0	\$615.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/17/2025				
Bambroo, Sahil	Review the initial analysis in terms of the goodwill assumptions, indicated values and high level observations.	\$615.00	1.5	\$922.50
Bambroo, Sahil	Meeting with V. Bhargav (Deloitte) to discuss execution of the goodwill and impairment analysis.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Prepare math check model to replicate the goodwill valuation model for the Pet Supplies Plus reporting unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Continue to prepare math check model to replicate the goodwill valuation model for the Pet Supplies Plus reporting unit.	\$615.00	2.0	\$1,230.00
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo (Deloitte) to discuss execution of the goodwill and impairment analysis.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Update liabilities subject to compromise testing workpapers.	\$615.00	0.7	\$430.50
Parodi, Carlos	Review testing approach for reorganization expenses.	\$740.00	1.2	\$888.00
Parodi, Carlos	Review liabilities subject to compromise scoping.	\$740.00	0.8	\$592.00
02/18/2025				
Bambroo, Sahil	Execute the Vitamin Shoppe goodwill valuation math check model.	\$615.00	6.0	\$3,690.00
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill peer company research.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill discounted cash flow analysis.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill Long Term Growth Rate research.	\$615.00	1.0	\$615.00
Bellora, Brandon	Update goodwill impairment analysis with draft third party valuation reports.	\$615.00	1.6	\$984.00
BHARGAV, VARALA ASHISH	Prepare the income approach analysis model for Pet Supplies Plus reporting unit to test the discount rate assumption in the goodwill valuation model.	\$615.00	2.5	\$1,537.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/18/2025				
BHARGAV, VARALA ASHISH	Prepare the market approach analysis model for Pet Supplies Plus Reporting Unit to test the guideline public company valuation method used in the Preparer's valuation model.	\$615.00	2.5	\$1,537.50
BHARGAV, VARALA ASHISH	Research to test preparer's long-term growth rate assumption from both macro-economic and micro-economic perspectives for Pet Supplies Plus reporting unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Research to test the control premium used by the Preparer in their market approach analysis for the Pet Supplies Plus Reporting Unit.	\$615.00	0.5	\$307.50
Collins, Mikaela	Create a listing of questions regarding goodwill and tradename impairment testing approach.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with R. Maietta, S. Divatia (Vitamin Shoppe), M. Sciano (Deloitte) to discuss testing sampling approach for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review reorganization expenses selections.	\$740.00	0.8	\$592.00
Sciano, May	Meeting with R. Maietta, S. Divatia (Vitamin Shoppe), M. Parodi (Deloitte) to discuss testing sampling approach for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Sciano, May	Set up testing work plan for reorganization expenses for Franchise Group.	\$845.00	0.7	\$591.50
02/19/2025				
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment testing.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment peer company research.	\$615.00	2.4	\$1,476.00
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment Long Term Growth Rate.	\$615.00	1.0	\$615.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/19/2025				
BHARGAV, VARALA ASHISH	Prepare the math check model to replicate the preparer's valuation model to check for mathematical accuracy and calculations for the Buddy's Home Furnishings Reporting Unit.	\$615.00	3.9	\$2,398.50
Collins, Mikaela	Document responses to the internal fair value specialists scoping questions.	\$845.00	0.7	\$591.50
Collins, Mikaela	Update goodwill and tradename impairment testing template.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for goodwill impairment.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing approach for selection for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review reorganization expenses for Vitamin Shoppe.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review internal fair value specialist involvement.	\$740.00	0.8	\$592.00
Sciano, May	Prepare selections for Vitamin Shoppe liabilities subject to compromise.	\$845.00	0.2	\$169.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing approach for selection for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Weston, Zachary	Review the goodwill impairment summaries.	\$980.00	0.8	\$784.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$980.00	0.4	\$392.00
02/20/2025				
Bambroo, Sahil	Meeting with V. Bhargav (Deloitte) regarding workpapers and questions list for Pet Supplies Plus and Vitamin Shoppe goodwill impairment testing.	\$615.00	1.0	\$615.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/20/2025				
Bambroo, Sahil	Meet with A. Bhargav (Deloitte) to review execution of goodwill impairment analysis for three reporting units, workpapers (Math Check, Income Approach, Market Approach) created for each Reporting Unit, Comparative analysis to previous ASC 805 audit (August	\$615.00	1.5	\$922.50
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo (Deloitte) regarding workpapers and questions list for Pet Supplies Plus and Vitamin Shoppe impairment testing.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Prepare preliminary questions list based on the impairment analysis for the Pet Supplies Plus Reporting Unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Meet with S. Bambroo (Deloitte) to review execution of goodwill impairment analysis for three reporting units, workpapers (Math Check, Income Approach, Market Approach) created for each Reporting Unit, Comparative analysis to previous ASC 805 audit (August	\$615.00	1.5	\$922.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for goodwill impairment.	\$845.00	0.6	\$507.00
Collins, Mikaela	Research Public Company comparison method for calculating impairment.	\$845.00	0.4	\$338.00
Collins, Mikaela	Review documentation for the internal fair value specialist scoping memo.	\$845.00	1.2	\$1,014.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the impairment analysis workpaper, specifically working on analysis of the Pet Supplies Plus component.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Review prior year purchase price allocation memorandum for the misstatement impacting goodwill in fiscal year 2023.	\$615.00	1.5	\$922.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/20/2025				
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment analysis workpaper with revenue growth analysis.	\$615.00	3.0	\$1,845.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss the impairment analysis workpaper, specifically working on analysis of the Pet Supplies Plus component.	\$740.00	1.0	\$740.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review selections made for Vitamin Shoppe liabilities subject to compromise.	\$740.00	0.7	\$518.00
Sciano, May	Review claims filed through bankruptcy proceedings.	\$845.00	2.0	\$1,690.00
Weston, Zachary	Review activity in Badcock receivables recorded at Franchise Group, Inc. during 2024.	\$980.00	1.3	\$1,274.00
02/21/2025				
Bambroo, Sahil	Review the workpapers prepared for buddy's goodwill impairment testing.	\$615.00	3.5	\$2,152.50
Bambroo, Sahil	Discuss with V. Bhargav (Deloitte) workpapers and Questions list for Buddy's Home Furnishings goodwill impairment calculation.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Prepare preliminary questions list based on the impairment analysis for the Buddy's Home Furnishings Reporting Unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Discuss with S. Bambroo (Deloitte) workpapers and Questions list for Buddy's Home Furnishings impairment calculation.	\$615.00	0.5	\$307.50
Collins, Mikaela	Update internal fair value specialist procedures to include public company method considerations.	\$845.00	0.4	\$338.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/21/2025				
Fitzpatrick, Emily	Respond to M. Parodi's (Deloitte) email to open comment on the goodwill & tradename guided risk assessment about company-specific risk premiums.	\$615.00	0.4	\$246.00
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment analysis workpaper to describe the various rates applicable to analysis.	\$615.00	2.5	\$1,537.50
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss preparing selections for liabilities subject to compromise.	\$740.00	1.0	\$740.00
Parodi, Carlos	Email M. Collins (Deloitte) regarding testing approach for goodwill impairment.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review impairment expense testing approach.	\$740.00	1.3	\$962.00
Sciano, May	Meeting with M. Parodi (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss preparing selections for liabilities subject to compromise.	\$845.00	1.0	\$845.00
Sciano, May	Review chapter 11 bankruptcy first day declaration.	\$845.00	1.2	\$1,014.00
Sciano, May	Review chapter 11 bankruptcy filing petition.	\$845.00	0.7	\$591.50
Smith, Matthew	Document selections for liabilities subject to compromise testing.	\$740.00	0.8	\$592.00
Walker, Jana	Increase risk levels of related liability accounts and included documentation (records of audit procedures via memos and/or structured data) within workpapers for accounts affected by bankruptcy.	\$615.00	0.9	\$553.50
Weston, Zachary	Review sixth amended chapter 11 plan and disclosure document for accounting implications.	\$980.00	0.6	\$588.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/21/2025				
Weston, Zachary	Review American Freight sale agreement of additional stores dated January 29, 2025 for accounting implications.	\$980.00	0.4	\$392.00
Weston, Zachary	Review American Freight sale agreement of stores dated January 10, 2025 for accounting implications.	\$980.00	0.7	\$686.00
02/24/2025				
Bellora, Brandon	Prepare test of details of reorganization expenses incurred as a result of bankruptcy proceedings.	\$615.00	4.0	\$2,460.00
Collins, Mikaela	Review bankruptcy accounting guidance for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Collins, Mikaela	Review company's bankruptcy lease accounting memo.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$845.00	1.2	\$1,014.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss liabilities subject to compromise and testing status.	\$845.00	1.4	\$1,183.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss goodwill impairment testing approach.	\$845.00	0.8	\$676.00
Egea, Silvana	Review scoping memo for goodwill impairment testing.	\$970.00	0.5	\$485.00
Egea, Silvana	Review goodwill impairment analysis exhibits provided by Ernst & Young LLP.	\$970.00	0.5	\$485.00
Fitzpatrick, Emily	Update the significant assumptions section of the Pet Supplies Plus goodwill impairment analysis workpaper to describe the company-specific risk premium and present value factor.	\$615.00	1.0	\$615.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/24/2025				
Keast, Elizabeth	Research bankruptcy audit opinion language.	\$970.00	0.8	\$776.00
Keast, Elizabeth	Update documentation in memorandum on audit opinion considerations as it relates to required bankruptcy disclosures.	\$970.00	1.2	\$1,164.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$740.00	1.2	\$888.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$740.00	1.4	\$1,036.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$845.00	1.4	\$1,183.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$845.00	1.2	\$1,014.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$845.00	0.8	\$676.00
Sciano, May	Read through current bankruptcy filings assessing potential impact to audit procedures.	\$845.00	1.5	\$1,267.50
Srivatsa, Prashanth	Review bankruptcy guidelines, applicability to Franchise Group, reviewing the uniqueness of the analysis and comparability to the prior analysis (as of the PPA last year).	\$740.00	3.2	\$2,368.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$980.00	1.2	\$1,176.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/24/2025				
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$980.00	1.4	\$1,372.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$980.00	0.8	\$784.00
02/25/2025				
Bambroo, Sahil	Meeting with A. Bhargav, P. Srivatsa (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$615.00	2.1	\$1,291.50
Bellora, Brandon	Prepare memorandum over audit engagement team's legal procedures memorandum using bankruptcy considerations.	\$615.00	4.0	\$2,460.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$615.00	0.6	\$369.00
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo, P. Srivatsa (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$615.00	2.1	\$1,291.50
Collins, Mikaela	Review Pet Supplies Plus goodwill and tradename valuation report.	\$845.00	0.3	\$253.50
Collins, Mikaela	Review company's lease liabilities subject to compromise memo.	\$845.00	0.6	\$507.00
Fitzpatrick, Emily	Continue to clear notes to the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	2.5	\$1,537.50
Fitzpatrick, Emily	Continue to clear notes to the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	0.6	\$369.00
Fitzpatrick, Emily	Meeting with C. Parodi (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$615.00	0.6	\$369.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/25/2025				
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding status of debtor in possession testing workpaper.	\$740.00	0.5	\$370.00
Keast, Elizabeth	Perform additional journal entry data profiling as a result of bankruptcy proceedings.	\$970.00	3.8	\$3,686.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding journal entry testing approach for entity in bankruptcy.	\$970.00	0.4	\$388.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of debtor in possession testing workpaper.	\$615.00	0.5	\$307.50
Khanduja, Bhavya	Prepare debtor in possession financing substantive analytical procedure workpaper.	\$615.00	2.9	\$1,783.50
Khanduja, Bhavya	Set up debtor in possession financing fees substantive analytical procedure workpaper.	\$615.00	3.7	\$2,275.50
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$740.00	0.6	\$444.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding status of debtor in possession testing workpaper.	\$970.00	0.5	\$485.00
Sciano, May	Review technical accounting memorandum on discontinued operations.	\$845.00	1.7	\$1,436.50
Sciano, May	Review technical accounting memorandum on leases liabilities subject to compromise.	\$845.00	0.5	\$422.50
Srivatsa, Prashanth	Meeting with S. Bambroo, A. Bhargav (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$740.00	2.1	\$1,554.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding journal entry testing approach for entity in bankruptcy.	\$980.00	0.4	\$392.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/25/2025				
Vineyard, Bradley	Review updated client continuance and risk assessment form for change in circumstances (bankruptcy).	\$980.00	0.1	\$98.00
Weston, Zachary	Review managements draft accounting memorandum on rejected/abandoned leases.	\$980.00	0.9	\$882.00
02/26/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick (Deloitte) to discuss reorganization expense testing.	\$615.00	0.5	\$307.50
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss the preparation of workpaper summarizing the events leading to bankruptcy filing.	\$615.00	0.6	\$369.00
Egea, Silvana	Review the goodwill testing analysis and supporting workpapers.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Sample invoices from legal expense and professional fees accrual support for Franchise Group reorganization expense testing.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Review the general ledger detail for the reorganization expense account to total credit and debit balances for testing.	\$615.00	0.3	\$184.50
Fitzpatrick, Emily	Update the tradename valuation analysis in the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Meeting with B. Bellora (Deloitte) to discuss reorganization expense testing.	\$615.00	0.5	\$307.50
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss sampling for reorganization expense testing.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Update Pet Supplies Plus audit opinion bankruptcy considerations memo.	\$970.00	0.2	\$194.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss sampling for reorganization expense testing.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss the preparation of workpaper summarizing the events leading to bankruptcy filing.	\$845.00	0.6	\$507.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/26/2025				
Smith, Matthew	Research reconciling difference between accounts for liabilities subject to compromise testing.	\$740.00	1.8	\$1,332.00
Srivatsa, Prashanth	Review the workpapers for goodwill impairment testing.	\$740.00	5.4	\$3,996.00
02/27/2025				
Bellora, Brandon	Prepare testing workpaper for liabilities subject to compromise balances.	\$615.00	4.0	\$2,460.00
Collins, Mikaela	Review guidance for liabilities subject to compromise specific to leases.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for impairment testing.	\$845.00	0.5	\$422.50
Collins, Mikaela	Review the goodwill workpaper for Pet Supplies Plus.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with Z. Weston, M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$845.00	0.4	\$338.00
Egea, Silvana	Review questions to be provided to preparer for the goodwill impairment testing.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Update documentation in the reorganization expenses testing workpaper.	\$615.00	1.0	\$615.00
Keast, Elizabeth	Meeting with Z. Weston, M. Collins, M. Steffens, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for National Advertising Fund audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for Pet Supplies Plus consolidated audit as a result of bankruptcy proceedings.	\$970.00	2.8	\$2,716.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/27/2025				
Keast, Elizabeth	Prepare additional journal entry testing selections for Pet Supplies Plus franchising audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for Wag n Wash franchising audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for impairment testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Steffens, E. Keast (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$740.00	0.4	\$296.00
Steffens, Marilyn	Meeting with Z. Weston, M. Collins, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$980.00	0.4	\$392.00
Weston, Zachary	Meeting with M. Collins, M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the Badcock receivables reserve and secured borrowing calculation.	\$980.00	0.8	\$784.00
02/28/2025				
Collins, Mikaela	Review Pet Supplies Plus goodwill and tradename testing template.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for impairment expense.	\$845.00	0.6	\$507.00
Collins, Mikaela	Meeting with B. Vineyard, Z. Weston, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$845.00	1.2	\$1,014.00
Egea, Silvana	Review questions to be provided to preparer for the goodwill impairment testing.	\$970.00	1.0	\$970.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/28/2025				
Fitzpatrick, Emily	Research Franchise Group for update on legal counsel for bankruptcy proceedings.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Document bankruptcy update inquiry from D. McNamara (Pet Supplies Plus).	\$970.00	0.2	\$194.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding questions in liabilities subject to compromise testing.	\$970.00	0.3	\$291.00
Parodi, Carlos	Meeting with B. Vineyard, Z. Weston, M. Collins (Deloitte) to discuss the testing approach for impairment expense.	\$740.00	1.2	\$888.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for impairment expense.	\$740.00	0.6	\$444.00
Sciano, May	Review presentation of bankruptcy timeline for summary memo.	\$845.00	0.3	\$253.50
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding questions in liabilities subject to compromise testing.	\$740.00	0.3	\$222.00
Smith, Matthew	Document detail testing selections, compiling and sending follow up questions for client for subject to compromise accounts payable testing.	\$740.00	2.5	\$1,850.00
Srivatsa, Prashanth	Discuss with S. Guihur regarding the preliminary questions before sending them over to auditors.	\$740.00	1.8	\$1,332.00
Vineyard, Bradley	Meeting with Z. Weston, M. Collins, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$980.00	1.2	\$1,176.00
Weston, Zachary	Meeting with B. Vineyard, M. Collins, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$980.00	1.2	\$1,176.00
Weston, Zachary	Review the company's American Freight discontinued operations accounting memo.	\$980.00	1.7	\$1,666.00
Weston, Zachary	Review the Company's lease accounting memorandum for liabilities subject to compromise.	\$980.00	1.9	\$1,862.00
Subtotal for Out of Scope Services:			247.5	\$183,379.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Preparation of Fee Applications

02/10/2025

Gutierrez, Dalia	Review January expense detail in preparation for the monthly fee application.	\$250.00	0.4	\$100.00
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Gutierrez, Dalia	Pull January data in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	3.2	\$720.00
M, Deepa	Continue to review fee detail for the period of December 2024 fee application.	\$225.00	2.8	\$630.00

02/11/2025

Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
M, Deepa	Continue to review fee detail for the period of December 2024 fee application.	\$225.00	3.7	\$832.50
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	4.3	\$967.50

02/12/2025

Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.8	\$950.00

02/16/2025

Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	3.1	\$775.00
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02/18/2025

Gutierrez, Dalia	Review January fee detail for the second monthly fee application.	\$250.00	4.3	\$1,075.00
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Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Date	Description	Rate	Hours	Fees
02/18/2025				
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Weston, Zachary	Reviewed Deloitte's November-December monthly fee application.	\$980.00	1.5	\$1,470.00
02/19/2025				
Weston, Zachary	Review Deloitte's November-December monthly fee application.	\$980.00	1.2	\$1,176.00
02/20/2025				
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.4	\$850.00
Subtotal for Preparation of Fee Applications:			51.7	\$14,546.00
Total			2,744.2	\$199,372.50

Adjustment

Fixed Fee: February 2025	\$550,000.00
Adjustment Subtotal :	\$550,000.00
Total	2,744.2 \$749,372.50

Recapitulation

Name	Rate	Hours	Fees
Barton, Christopher	\$980.00	0.6	\$588.00
Steffens, Marilyn	\$980.00	3.1	\$3,038.00
Vineyard, Bradley	\$980.00	1.5	\$1,470.00
Weston, Zachary	\$980.00	22.4	\$21,952.00
Egea, Silvana	\$970.00	4.5	\$4,365.00
Keast, Elizabeth	\$970.00	16.6	\$16,102.00
Saraogi, Astha	\$970.00	0.5	\$485.00
Collins, Mikaela	\$845.00	15.0	\$12,675.00
Sciano, May	\$845.00	20.7	\$17,491.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Recapitulation

Name	Rate	Hours	Fees
Garg, Divya	\$740.00	0.5	\$370.00
Parodi, Carlos	\$740.00	34.9	\$25,826.00
Smith, Matthew	\$740.00	5.4	\$3,996.00
Srivatsa, Prashanth	\$740.00	12.5	\$9,250.00
Bambroo, Sahil	\$615.00	30.0	\$18,450.00
Bellora, Brandon	\$615.00	23.2	\$14,268.00
BHARGAV, VARALA ASHISH	\$615.00	30.0	\$18,450.00
Fitzpatrick, Emily	\$615.00	20.4	\$12,546.00
Khanduja, Bhavya	\$615.00	7.1	\$4,366.50
Walker, Jana	\$615.00	2.9	\$1,783.50
Gutierrez, Dalia	\$250.00	35.0	\$8,750.00
M, Deepa	\$225.00	14.0	\$3,150.00
., Harsha	\$0.00	6.9	\$0.00
Alano, Michelle	\$0.00	3.9	\$0.00
Alas, Brendan	\$0.00	73.3	\$0.00
Bellora, Brandon	\$0.00	182.4	\$0.00
Brodsky, Michael	\$0.00	2.0	\$0.00
Collins, Mikaela	\$0.00	24.8	\$0.00
Dada, Hajira	\$0.00	19.5	\$0.00
Dakshesh, Chitta	\$0.00	33.0	\$0.00
Dinesh Kankariya, Rushabh	\$0.00	6.0	\$0.00
Donlon, Richard	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	\$0.00	164.9	\$0.00
Garg, Divya	\$0.00	103.3	\$0.00
Goldblatt, Joel	\$0.00	1.5	\$0.00
Hammond, Jazzmaine	\$0.00	1.0	\$0.00
Holman, Cheryl	\$0.00	0.3	\$0.00
Hussain, Sofia	\$0.00	4.6	\$0.00
Jhawar, Rohit	\$0.00	155.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2025 - February 28, 2025

Recapitulation

Name	Rate	Hours	Fees
Johnson, Charles	\$0.00	3.0	\$0.00
Jones, Brandon	\$0.00	0.8	\$0.00
Keast, Elizabeth	\$0.00	95.3	\$0.00
Khanduja, Bhavya	\$0.00	186.6	\$0.00
Kumar, Ravi	\$0.00	67.7	\$0.00
Lnu, Simran	\$0.00	30.8	\$0.00
Mabry, Emma	\$0.00	60.0	\$0.00
Manocha, Semantika	\$0.00	157.2	\$0.00
Parodi, Carlos	\$0.00	141.4	\$0.00
Peterson, Jack	\$0.00	99.0	\$0.00
Saraogi, Astha	\$0.00	112.2	\$0.00
Sciano, May	\$0.00	43.3	\$0.00
Shekhar, Swapnil	\$0.00	13.0	\$0.00
Singhal, Vasu	\$0.00	61.3	\$0.00
Smith, Matthew	\$0.00	99.3	\$0.00
Sood, Abhinav	\$0.00	57.0	\$0.00
Sri Priya, Pocha	\$0.00	22.0	\$0.00
Steffens, Marilyn	\$0.00	39.4	\$0.00
Thomas, Ronnie	\$0.00	4.0	\$0.00
Vineyard, Bradley	\$0.00	3.3	\$0.00
Walker, Jana	\$0.00	135.9	\$0.00
Weston, Zachary	\$0.00	26.9	\$0.00
Wintrow, Jonathan	\$0.00	2.1	\$0.00
Yadav, Pragati	\$0.00	164.6	\$0.00
Zaorski, Michal	\$0.00	32.7	\$0.00
Fixed Fee: February 2025			\$550,000.00
Total		2,744.2	\$749,372.50